



Claire McCaskill

Missouri State Auditor

March 2005

REVENUE

Division of Taxation and Collection

Sales and Use Tax

Two Years Ended
June 30, 2004



Office Of The
State Auditor Of Missouri
Claire McCaskill

March 2005

The following areas of concern were discovered as a result of an audit conducted by our office of the Department of Revenue, Division of Taxation and Collection, Sales and Use Tax.

- The Department of Revenue (DOR) does not track information regarding all 117 sales and use tax exemptions currently provided by state law and, as a result, cannot determine the effects on state revenue related to each of the exemptions. DOR records indicate adjustments to gross sales receipts totaling approximately \$120 billion and \$110 billion in fiscal years 2004 and 2003, respectively. Detailed information of what is included in the adjustments total reported on the sales and use tax returns is not required. In addition, according to DOR personnel, only taxable sales are reported on some sales and use tax returns and gross sales receipt or adjustment amounts are not included. Because exemption information is not reported and tracked for most exemptions, the cost in terms of reduced state sales and use tax revenue for each exemption cannot be determined, which reduces the general assembly's ability to make informed decisions regarding the propriety of current and possible future exemptions.

This concern was noted in the prior report. The DOR agreed that tracking exemptions is a laudable goal; however, disagreed with the recommendation stating the cost of implementation would outweigh the benefit derived and would substantially increase the complexity of the forms.

- State law does not require vendors to return sales and use tax refunds and related interest to the original purchaser when applicable, resulting in a windfall for the vendor. During fiscal years 2004 and 2003, the DOR disbursed sales and use tax refunds, including interest, of approximately \$60 million and \$61 million, respectively. In addition to refunds, an undetermined amount of credits were applied to under payments of taxes. It should be noted that some refunds are the result of errors, quarter-monthly filer estimates or other circumstances in which sales and use taxes were not collected from a purchaser, and as a result, should be retained by the vendor.

We addressed this issue in previous reports and the DOR agreed with the recommendation to support legislation that would require sales and use tax refunds and related interest to be returned to the original purchaser; however, such legislation has not been successful.

(over)

YELLOW SHEET

- The state's General Revenue Fund – State (GRF-S) does not receive reimbursement from local funds for their proportionate share of interest paid on refunds of sales and use taxes. Based upon the percentage of distributions to state and local funds to total distributions to local funds, interest payments of approximately \$2.9 and \$3 million should have been allocated to local funds during the years ended June 30, 2004 and 2003, respectively, and is due to the GRF-S from local funds.

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS**

Honorable Matt Blunt, Governor
and
Trish Vincent, Director
Department of Revenue
and
Stan Farmer, Director
Division of Taxation and Collection
Jefferson City MO, 65102

We have audited the accompanying Combined Statements of Receipts and Distributions – State Funds; Combined Statements of Receipts, Distributions, and Changes in Cash and Investments – Local Funds; and Combined Statements of Additions, Deductions, and Changes in Cash and Investments – Custodial Accounts of the various funds of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection as of and for the years ended June 30, 2004 and 2003. These financial statements are the responsibility of the agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, these financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the receipts of and disbursements to the various state funds; the receipts, and distributions, and changes in cash and investments of the various local funds; and the additions and deductions, and changes in cash and investments of the various custodial accounts as of and for the years ended June 30, 2004 and 2003, on the basis of accounting discussed in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated November 12, 2004, on our consideration of the agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements, taken as a whole, that are referred to in the first paragraph. The accompanying financial information listed as supplementary data in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the agency's management and was not subjected to the auditing procedures applied in the audit of the financial statements referred to above. Accordingly, we express no opinion on the information.



Claire McCaskill
State Auditor

November 12, 2004 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Peggy Schler, CPA
In-Charge Auditor:	Jeffrey Wilson
Audit Staff:	Kelly Petree, CPA
	Lamine Bah
	Matt Ericson



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

Honorable Matt Blunt, Governor
and
Trish Vincent, Director
Department of Revenue
and
Stan Farmer, Director
Division of Taxation and Collection
Jefferson City, MO 65102

We have audited the financial statements of the sales and use tax collections of the Department of Revenue, Division of Taxation as of and for the years ended June 30, 2004 and 2003, and have issued our report thereon dated November 12, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of the Department of Revenue, Division of Taxation and Collection are free of material misstatement, we performed tests of the agency's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection, we considered the agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on

the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the management of the Department of Revenue, Division of Taxation and Collection and other applicable government officials. However, pursuant to Section 29.270, RSMo 2000, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

November 12, 2004 (fieldwork completion date)

Financial Statements

Exhibit A-1

DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED STATEMENT OF RECEIPTS AND DISTRIBUTIONS - STATE FUNDS
 YEAR ENDED JUNE 30, 2004

	General Revenue Fund - State	Aviation Trust Fund	Conservation Commission Fund	Department of Revenue Information Fund	Highway Department Fund	Parks Sales Tax Fund	School District Trust Fund	Soil and Water Sales Tax Fund	State Road Fund	State Transportation Fund	Total (Memorandum Only)
RECEIPTS											
Highway use tax	\$ 0	0	1,815,332	0	44,550,949	724,188	0	724,190	10,895,061	0	58,709,720
Marine and ATV sales and use tax	8,758,543	0	361,041	0	0	144,424	2,892,140	144,426	0	0	12,300,574
Motor vehicle sales tax	119,276,896	0	9,712,610	48,640	0	3,884,983	38,838,407	3,884,985	114,961,685	1,553,537	292,161,743
Sales and use tax	1,766,233,072	2,235,389	81,599,156	859	0	32,638,375	649,980,643	32,638,376	8,303,454	112,210	2,573,741,534
Total Receipts	<u>1,894,268,511</u>	<u>2,235,389</u>	<u>93,488,139</u>	<u>49,499</u>	<u>44,550,949</u>	<u>37,391,970</u>	<u>691,711,190</u>	<u>37,391,977</u>	<u>134,160,200</u>	<u>1,665,747</u>	<u>2,936,913,571</u>
DISTRIBUTIONS											
Transmitted to State Treasurer	1,894,268,511	2,235,389	93,488,139	49,499	44,550,949	37,391,970	691,711,190	37,391,977	134,160,200	1,665,747	2,936,913,571
Total Distributions	<u>1,894,268,511</u>	<u>2,235,389</u>	<u>93,488,139</u>	<u>49,499</u>	<u>44,550,949</u>	<u>37,391,970</u>	<u>691,711,190</u>	<u>37,391,977</u>	<u>134,160,200</u>	<u>1,665,747</u>	<u>2,936,913,571</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	\$ <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED STATEMENT OF RECEIPTS AND DISTRIBUTIONS - STATE FUNDS
YEAR ENDED JUNE 30, 2003

	General Revenue Fund - State	Aviation Trust Fund	Conservation Commission Fund	Department of Revenue Information Fund	Highway Department Fund	Parks Sales Tax Fund	School District Trust Fund	Schools of the Future Fund	Soil and Water Sales Tax Fund	State Road Fund	State Transportation Fund	Total (Memorandum Only)
RECEIPTS												
Highway use tax	\$ 0	0	1,665,318	0	40,835,868	666,131	0	0	666,132	9,991,807	0	53,825,256
Marine and ATV sales and use tax	8,052,335	0	333,165	0	0	133,266	2,656,691	33,119	133,267	0	0	11,341,843
Motor vehicle sales tax	115,496,957	0	9,434,307	42,411	0	3,773,761	37,602,208	523,764	3,773,762	111,690,119	1,509,326	283,846,615
Sales and use tax	1,673,793,932	3,197,590	78,422,538	1,266	0	31,366,704	620,224,354	15,624,884	31,366,704	9,537,147	128,880	2,463,663,999
Total Receipts	1,797,343,224	3,197,590	89,855,328	43,677	40,835,868	35,939,862	660,483,253	16,181,767	35,939,865	131,219,073	1,638,206	2,812,677,713
DISTRIBUTIONS												
Transmitted to State Treasurer	1,797,343,224	3,197,590	89,855,328	43,677	40,835,868	35,939,862	660,483,253	16,181,767	35,939,865	131,219,073	1,638,206	2,812,677,713
Total Distributions	1,797,343,224	3,197,590	89,855,328	43,677	40,835,868	35,939,862	660,483,253	16,181,767	35,939,865	131,219,073	1,638,206	2,812,677,713
RECEIPTS OVER (UNDER) DISTRIBUTIONS	\$ 0	0	0	0	0	0	0	0	0	0	0	0

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-1

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX

COMBINED STATEMENT OF RECEIPTS, DISTRIBUTIONS, AND CHANGES IN CASH AND INVESTMENTS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2004

	Local Fuel Tax Trust Fund	Local Sales Tax Trust Fund	Local Use Tax Trust Fund	Local Option Use Tax Trust Fund	Total (Memorandum Only)
RECEIPTS					
Motor vehicle sales tax, use tax, and fees	\$ 70,375,379	0	0	0	70,375,379
Sales tax	0	1,563,986,229	0	0	1,563,986,229
Use tax	0	0	(5,088)	74,146,495	74,141,407
Interest income	39,203	581,478	1,036	20,095	641,812
Transfers in	194,845,922	204,443,045	0	8,852	399,297,819
Total Receipts	<u>265,260,504</u>	<u>1,769,010,752</u>	<u>(4,052)</u>	<u>74,175,442</u>	<u>2,108,442,646</u>
DISTRIBUTIONS					
Political subdivisions	265,449,339	1,741,773,507	0	72,826,340	2,080,049,186
General Revenue Fund - State	0	17,593,353	0	735,620	18,328,973
Total Distributions	<u>265,449,339</u>	<u>1,759,366,860</u>	<u>0</u>	<u>73,561,960</u>	<u>2,098,378,159</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	(188,835)	9,643,892	(4,052)	613,482	10,064,487
CASH AND INVESTMENTS, JULY 1	6,505,999	141,226,619	154,783	3,973,887	151,861,288
CASH AND INVESTMENTS, JUNE 30	<u>\$ 6,317,164</u>	<u>150,870,511</u>	<u>150,731</u>	<u>4,587,369</u>	<u>161,925,775</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-2

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX

COMBINED STATEMENT OF RECEIPTS, DISTRIBUTIONS, AND CHANGES IN CASH AND INVESTMENTS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2003

	Local Fuel Tax Trust Fund	Local Sales Tax Trust Fund	Local Use Tax Trust Fund	Local Option Use Tax Trust Fund	Total (Memorandum Only)
RECEIPTS					
Motor vehicle sales tax, use tax, and fees	\$ 67,478,883	0	0	0	67,478,883
Sales tax	0	1,474,160,751	0	0	1,474,160,751
Use tax	0	0	(23,085)	67,307,774	67,284,689
Interest income	81,527	975,882	1,923	34,473	1,093,805
Transfers in	187,998,023	196,473,786	0	10,882	384,482,691
Total Receipts	<u>255,558,433</u>	<u>1,671,610,419</u>	<u>(21,162)</u>	<u>67,353,129</u>	<u>1,994,500,819</u>
DISTRIBUTIONS					
Political subdivisions	255,190,913	1,657,518,647	0	66,867,518	1,979,577,078
General Revenue Fund - State	44,096	16,741,656	0	675,429	17,461,181
Total Distributions	<u>255,235,009</u>	<u>1,674,260,303</u>	<u>0</u>	<u>67,542,947</u>	<u>1,997,038,259</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	323,424	(2,649,884)	(21,162)	(189,818)	(2,537,440)
CASH AND INVESTMENTS, JULY 1	6,182,575	143,876,503	175,945	4,163,705	154,398,728
CASH AND INVESTMENTS, JUNE 30	<u>\$ 6,505,999</u>	<u>141,226,619</u>	<u>154,783</u>	<u>3,973,887</u>	<u>151,861,288</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C-1

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENTS - CUSTODIAL ACCOUNTS
YEAR ENDED JUNE 30, 2004

	Cabaret Sales Tax Account (2)	Compliance Clearing Account (2)	Motor Vehicle Clearing Account (2)	Motor Vehicle Protest Account (2)	Protested Sales Tax General Revenue Account (1)	Protested Sales Tax Miscellaneous Account (2)	Sales Tax Bond Account (1)	Sales Tax Electronic Filing Holding Account (2)	St. Louis Special Escrow Account (2)	Suspense Holding (Sales Tax) Account (2)	Total (Memorandum Only)
ADDITIONS											
Miscellaneous tax collections	\$ 45,789	31,354,405	842,574,401	0	0	0	0	682,531,429	724	1,078,805,058	2,635,311,806
Protested tax collections	0	0	0	5,339	6,034,772	3,225,847	0	0	0	0	9,265,958
Bond collections	0	0	0	0	0	0	6,631,305	0	0	0	6,631,305
Interest	10	62,491	(222)	37	43,390	32,366	0	22,624	642	(8,907)	152,431
Total Additions	<u>45,799</u>	<u>31,416,896</u>	<u>842,574,179</u>	<u>5,376</u>	<u>6,078,162</u>	<u>3,258,213</u>	<u>6,631,305</u>	<u>682,554,053</u>	<u>1,366</u>	<u>1,078,796,151</u>	<u>2,651,361,500</u>
DEDUCTIONS											
Miscellaneous taxes and interest	46,071	33,022,915	839,768,205	0	0	0	0	679,418,844	0	1,085,144,023	2,637,400,058
Protested taxes and interest	0	0	0	1,911	2,044,750	2,364,476	0	0	0	0	4,411,137
Bonds and interest	0	0	0	0	0	0	3,559,618	0	0	0	3,559,618
Total Deductions	<u>46,071</u>	<u>33,022,915</u>	<u>839,768,205</u>	<u>1,911</u>	<u>2,044,750</u>	<u>2,364,476</u>	<u>3,559,618</u>	<u>679,418,844</u>	<u>0</u>	<u>1,085,144,023</u>	<u>2,645,370,813</u>
ADDITIONS OVER (UNDER) DEDUCTIONS	(272)	(1,606,019)	2,805,974	3,465	4,033,412	893,737	3,071,687	3,135,209	1,366	(6,347,872)	5,990,687
CASH AND INVESTMENTS, JULY 1	<u>3,865</u>	<u>5,344,713</u>	<u>4,880,267</u>	<u>7,000</u>	<u>4,109,671</u>	<u>4,459,339</u>	<u>34,178,914</u>	<u>4,433</u>	<u>99,330</u>	<u>7,716,521</u>	<u>60,804,053</u>
CASH AND INVESTMENTS, JUNE 30	<u>\$ 3,593</u>	<u>3,738,694</u>	<u>7,686,241</u>	<u>10,465</u>	<u>8,143,083</u>	<u>5,353,076</u>	<u>37,250,601</u>	<u>3,139,642</u>	<u>100,696</u>	<u>1,368,649</u>	<u>66,794,740</u>

FOOTNOTES:

- (1) Held by the state treasurer in trust.
(2) Held by the department in trust.

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C-2

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENTS - CUSTODIAL ACCOUNTS
YEAR ENDED JUNE 30, 2003

	Cabaret Sales Tax Account (2)	Compliance Clearing Account (2)	Motor Vehicle Clearing Account (2)	Motor Vehicle Protest Account (2)	Protested Sales Tax General Revenue Account (1)	Protested Sales Tax Miscellaneous Account (2)	Sales Tax Bond Account (1)	Sales Tax Electronic Filing Holding Account (2)	St. Louis Special Escrow Account (2)	Suspense Holding (Sales Tax) Account (2)	Total (Memorandum Only)
ADDITIONS											
Miscellaneous tax collections	\$ 26,501	26,488,267	813,748,684	0	0	0	0	60,657	4,612	1,053,813,370	1,894,142,091
Protested tax collections	0	0	0	6,448	304,293	348,391	0	0	0	0	659,132
Bond collections	0	0	0	0	0	0	5,595,871	0	0	0	5,595,871
Interest	3	112,638	6,919	8	99,427	57,068	0	3	1,043	28,367	305,476
Total Additions	<u>26,504</u>	<u>26,600,905</u>	<u>813,755,603</u>	<u>6,456</u>	<u>403,720</u>	<u>405,459</u>	<u>5,595,871</u>	<u>60,660</u>	<u>5,655</u>	<u>1,053,841,737</u>	<u>1,900,702,570</u>
DEDUCTIONS											
Miscellaneous taxes and interest	22,822	28,561,241	811,167,729	0	0	0	0	56,258	3,850	1,047,821,380	1,887,633,280
Protested taxes and interest	0	0	0	0	199,720	130,429	0	0	0	0	330,149
Bonds and interest	0	0	0	0	0	0	3,461,949	0	0	0	3,461,949
Total Deductions	<u>22,822</u>	<u>28,561,241</u>	<u>811,167,729</u>	<u>0</u>	<u>199,720</u>	<u>130,429</u>	<u>3,461,949</u>	<u>56,258</u>	<u>3,850</u>	<u>1,047,821,380</u>	<u>1,891,425,378</u>
ADDITIONS OVER (UNDER) DEDUCTIONS	3,682	(1,960,336)	2,587,874	6,456	204,000	275,030	2,133,922	4,402	1,805	6,020,357	9,277,192
CASH AND INVESTMENTS, JULY 1	183	7,305,049	2,292,393	544	3,905,671	4,184,309	32,044,992	31	97,525	1,696,164	51,526,861
CASH AND INVESTMENTS, JUNE 30	<u>\$ 3,865</u>	<u>5,344,713</u>	<u>4,880,267</u>	<u>7,000</u>	<u>4,109,671</u>	<u>4,459,339</u>	<u>34,178,914</u>	<u>4,433</u>	<u>99,330</u>	<u>7,716,521</u>	<u>60,804,053</u>

FOOTNOTES:

(1) Held by the state treasurer in trust.

(2) Held by the department in trust.

The accompanying Notes to the Financial Statements are an integral part of this statement.

Supplementary Data

Schedule 1-A

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2004

		City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:										
Adrian	\$	137,614	77,683	47,878	0	0	0	0	0	263,175
Advance		153,105	148,829	0	18,164	0	0	0	0	320,098
Airport Drive		164,107	79,872	0	0	0	0	0	0	243,979
Alba		12,370	0	0	0	0	0	0	0	12,370
Albany		141,602	70,751	0	0	0	0	0	0	212,353
Alexandria		11,009	0	0	0	0	0	0	0	11,009
Allendale		4,712	0	0	0	0	0	0	0	4,712
Alton		98,606	95,225	0	0	0	0	0	0	193,831
Amsterdam		12,853	0	0	0	0	0	0	0	12,853
Anderson		174,513	0	81,319	0	0	0	0	0	255,832
Annapolis		18,308	9,154	9,154	0	0	0	0	0	36,616
Appleton City		147,827	22,325	0	0	0	0	0	0	170,152
Arbyrd		29,774	0	0	0	0	0	0	0	29,774
Arcadia		63,601	0	0	0	0	0	0	0	63,601
Archie		44,992	0	9,335	0	0	0	0	0	54,327
Argyle		7,531	0	0	0	0	0	0	0	7,531
Arnold		4,071,301	1,007,806	0	0	0	0	0	0	5,079,107
Arrow Rock		14,769	3,692	0	0	0	0	0	0	18,461
Asbury		19,688	0	0	0	0	0	0	0	19,688
Ash Grove		121,699	55,961	0	7,887	0	0	0	0	185,547

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DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Ashland	221,781	102,867	0	0	0	0	0	0	324,648
Atlanta	18,159	0	0	0	0	0	0	0	18,159
Augusta	47,796	23,894	0	0	0	0	0	0	71,690
Aurora	901,893	36,771	429,408	0	0	0	0	0	1,368,072
Auxvasse	60,690	0	27,530	0	0	0	0	0	88,220
Ava	256,146	511,085	0	61,591	0	0	0	0	828,822
Avondale	16,278	0	0	0	0	0	0	0	16,278
Bagnell	9,651	0	0	0	0	0	0	0	9,651
Bakersfield	11,640	0	0	0	0	0	0	0	11,640
Ballwin	0	3,432,492	0	0	0	0	0	0	3,432,492
Bates City	64,777	32,389	0	12,414	0	0	0	0	109,580
Battlefield	53,785	0	44,275	0	0	0	0	0	98,060
Bel-Nor	0	90,036	0	10,438	0	0	0	0	100,474
Bel-Ridge	0	218,280	0	0	0	0	0	0	218,280
Bella Villa	0	38,708	0	4,487	0	0	0	0	43,195
Bellefontaine Neighbors	0	624,731	0	0	0	0	0	0	624,731
Bell City	12,070	0	0	0	0	0	0	0	12,070
Belle	119,973	59,790	54,220	0	0	0	0	0	233,983
Bellflower	12,664	5,126	5,126	0	0	0	0	0	22,916
Belton	2,250,639	2,250,336	1,125,320	0	0	0	0	0	5,626,295
Benton	47,833	0	0	0	0	0	0	0	47,833
Berger	4,105	0	0	0	0	0	0	0	4,105
Berkeley	0	584,792	0	0	0	0	0	0	584,792
Bernie	95,863	47,932	0	0	0	0	0	0	143,795
Bethany	529,311	275,915	0	0	0	0	0	0	805,226
Beverly Hills	0	57,961	0	0	0	0	0	0	57,961
Bevier	46,412	0	18,487	0	0	0	0	0	64,899
Biehle	4,679	0	0	0	0	0	0	0	4,679
Billings	61,301	0	0	0	0	0	0	0	61,301
Birch Tree	48,028	18,261	22,794	0	0	0	0	0	89,083
Birmingham	9,120	0	0	0	0	0	0	0	9,120
Bismarck	89,144	0	39,713	0	0	0	0	0	128,857
Black Jack	0	382,682	0	44,364	0	0	0	0	427,046

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Blackburn	5,942	0	0	0	0	0	0	0	5,942
Blackwater	9,149	4,574	0	0	0	0	0	0	13,723
Blairstown	7,214	0	0	0	0	0	0	0	7,214
Bland	27,682	25,363	0	0	0	0	0	0	53,045
Bloomfield	108,056	13,968	0	22,015	0	0	0	0	144,039
Bloomsdale	73,919	0	0	0	0	0	0	0	73,919
Blue Springs	6,015,068	0	2,839,479	0	0	0	0	0	8,854,547
Bolivar	1,609,889	804,895	774,138	0	0	0	0	0	3,188,922
Bonne Terre	390,776	184,978	184,987	0	0	0	0	0	760,741
Boonville	875,323	413,931	0	0	0	0	0	0	1,289,254
Bourbon	155,119	0	74,451	0	0	0	0	0	229,570
Bowling Green	434,927	99,664	199,392	0	0	0	0	0	733,983
Branson	8,228,527	0	4,091,377	0	0	0	0	0	12,319,904
Branson West	744,794	372,397	372,299	0	0	0	0	0	1,489,490
Braymer	56,528	0	0	0	0	0	0	0	56,528
Breckenridge Hills	0	176,638	0	31,464	0	0	0	0	208,102
Breckenridge	11,485	0	0	0	0	0	0	0	11,485
Brentwood	0	5,272,138	0	0	0	0	0	0	5,272,138
Bridgeton	0	3,503,448	0	0	0	0	0	0	3,503,448
Brookfield	690,196	172,235	326,816	57,799	0	0	0	0	1,247,046
Brookline Station	16,886	0	0	0	0	0	0	0	16,886
Browning	10,796	0	0	1,206	0	0	0	0	12,002
Brumley	7,197	0	0	0	0	0	0	0	7,197
Brunswick	110,588	0	3	0	0	0	0	0	110,591
Bucklin	30,222	0	0	5,891	0	0	0	0	36,113
Buckner	175,017	87,494	0	14,880	0	0	0	0	277,391
Buffalo	644,000	0	303,038	0	0	0	0	0	947,038
Bull Creek Village	8,067	0	0	0	0	0	0	0	8,067
Bunker	16,767	0	0	0	0	0	0	0	16,767
Butler	580,431	289,864	290,488	0	0	0	0	0	1,160,783
Bynes Mill	111,485	0	0	0	0	0	0	0	111,485
Cabool	285,703	141,159	0	0	0	0	0	0	426,862
Caledonia	13,115	0	0	0	0	0	0	0	13,115

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 YEAR ENDED JUNE 30, 2004

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Calhoun	8,983	3,136	0	0	0	0	0	0	12,119
California	432,763	0	0	0	0	0	0	0	432,763
Callao	6,192	0	0	0	0	0	0	0	6,192
Calverton Park	0	74,485	0	0	0	0	0	0	74,485
Camdenton	1,142,831	571,366	558,482	0	0	0	0	0	2,272,679
Cameron	1,220,658	610,318	0	0	0	0	0	0	1,830,976
Campbell	118,062	0	0	0	0	0	0	0	118,062
Canton	180,738	67,777	0	0	0	0	0	0	248,515
Cape Girardeau	7,944,597	3,970,813	3,862,871	0	0	0	0	0	15,778,281
Cardwell	14,494	0	0	0	0	0	0	0	14,494
Carl Junction	234,602	0	96,715	0	0	0	0	0	331,317
Carrollton	365,550	0	182,756	0	0	0	0	0	548,306
Carterville	63,613	31,807	25,258	10,513	0	0	0	0	131,191
Carthage	1,740,399	830,670	830,698	0	0	0	0	0	3,401,767
Caruthersville	474,505	237,252	0	0	0	0	0	0	711,757
Cassville	554,425	553,428	0	0	0	0	0	0	1,107,853
Center	43,883	0	0	0	0	0	0	0	43,883
Centertown	28,500	0	0	0	0	0	0	0	28,500
Centerville	10,158	0	0	0	0	0	0	0	10,158
Centralia	309,666	154,693	154,660	0	0	0	0	0	619,019
Chaffee	152,695	76,348	0	0	0	0	0	0	229,043
Chamais	23,241	0	0	0	0	0	0	0	23,241
Charlack	0	80,627	0	0	0	0	0	0	80,627
Charleston	436,559	0	205,721	0	0	0	0	0	642,280
Chesterfield	0	4,895,592	0	0	0	0	0	0	4,895,592
Chilhowee	14,751	0	0	0	0	0	0	0	14,751
Chillicothe	1,378,761	840,587	653,791	0	0	0	0	0	2,873,139
Clarence	67,326	0	0	0	0	0	0	0	67,326
Clarksburg	6,591	0	0	0	0	0	0	0	6,591
Clarksville	33,577	0	0	0	0	0	0	0	33,577
Clarkton	52,372	0	0	0	0	0	0	0	52,372
Claycomo	0	6,544	0	0	0	0	0	0	6,544
Clayton	0	2,535,923	0	0	0	0	0	0	2,535,923
Cleveland	37,950	0	0	0	0	0	0	0	37,950

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Clever	52,814	26,418	0	0	0	0	0	0	79,232
Climax Springs	2,546	0	0	0	0	0	0	0	2,546
Clinton	1,657,107	1,223,581	790,159	210,701	0	0	0	0	3,881,548
Cole Camp	96,647	0	40,098	0	0	0	0	0	136,745
Collins	48,063	0	0	1,928	0	0	0	0	49,991
Columbia	16,737,281	8,089,041	8,091,755	0	0	0	0	0	32,918,077
Cool Valley	0	74,599	0	0	0	0	0	0	74,599
Concordia	296,235	288,022	69,807	0	0	0	0	0	654,064
Conway	62,897	31,449	0	0	0	0	0	0	94,346
Corder	8,567	4,283	0	6,217	0	0	0	0	19,067
Cottleville	286,802	0	0	0	0	0	0	0	286,802
Country Club Hills	0	77,810	0	0	0	0	0	0	77,810
Country Club Village	32,323	0	0	0	0	0	0	0	32,323
Craig	15,412	0	0	0	0	0	0	0	15,412
Crane	117,839	0	55,267	20,394	0	0	0	0	193,500
Creighton	17,607	0	0	0	0	0	0	0	17,607
Crestwood	0	3,861,497	0	0	0	0	0	0	3,861,497
Creve Coeur	0	1,924,724	0	0	0	0	0	0	1,924,724
Crocker	106,492	0	46,966	0	0	0	0	0	153,458
Crystal City	774,763	371,076	0	0	0	0	0	0	1,145,839
Crystal Lake	5,358	0	0	0	0	0	0	0	5,358
Crystal Lake Park	0	25,749	0	0	0	0	0	0	25,749
Cuba	587,271	0	293,591	0	0	0	0	0	880,862
Curryville	6,371	0	0	0	0	0	0	0	6,371
Dardenne Prairie	0	116,732	0	0	0	0	0	0	116,732
De Soto	827,914	396,647	0	0	0	0	0	0	1,224,561
Dearborn	26,655	0	0	0	0	0	0	0	26,655
Deepwater	12,152	0	0	0	0	0	0	0	12,152
Dellwood	0	493,163	0	0	0	0	0	0	493,163
Delta	26,794	11,995	0	0	0	0	0	0	38,789
Des Peres	0	4,944,789	0	207,238	0	0	0	0	5,152,027
Desloge	847,484	407,760	407,760	0	0	0	0	0	1,663,004
Dexter	1,091,782	1,182,046	0	0	0	0	0	0	2,273,828

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Diamond	37,597	0	1,260	0	0	0	0	0	38,857
Diggins	17,307	0	0	0	0	0	0	0	17,307
Dixon	139,479	0	62,769	0	0	0	0	0	202,248
Doniphan	401,614	0	189,284	0	0	0	0	0	590,898
Doolittle	32,579	0	0	0	0	0	0	0	32,579
Drexel	90,229	45,115	0	0	0	0	0	0	135,344
Dudley	41,920	0	0	0	0	0	0	0	41,920
Duenweg	76,529	38,255	0	0	0	0	0	0	114,784
Duquesne	261,467	0	0	0	0	0	0	0	261,467
Dutchtown	9,090	0	0	0	0	0	0	0	9,090
Eagleville	77,334	48,334	19,334	0	0	0	0	0	145,002
East Lynne	8,624	4,312	0	0	0	0	0	0	12,936
East Prairie	218,818	96,371	0	0	0	0	0	0	315,189
Easton	7,064	0	0	0	0	0	0	0	7,064
Edgar Springs	17,435	0	0	0	0	0	0	0	17,435
Edgerton	23,398	0	0	0	0	0	0	0	23,398
Edina	128,653	0	0	0	0	0	0	0	128,653
Edmundson	0	337,018	0	5,957	0	0	0	0	342,975
El Dorado Springs	414,076	323,507	0	0	0	0	0	0	737,583
Eldon	806,838	489,241	299,103	0	0	0	0	0	1,595,182
Ellington	254,746	66,611	0	0	0	0	0	0	321,357
Ellisville	0	1,551,226	0	0	0	0	0	0	1,551,226
Ellsinore	37,049	17,810	0	0	0	0	0	0	54,859
Elsberry	160,902	0	70,488	8,099	0	0	0	0	239,489
Eminence	70,917	34,137	34,037	0	0	0	0	0	139,091
Emma	11,752	0	0	0	0	0	0	0	11,752
Eolia	25,354	0	0	0	0	0	0	0	25,354
Essex	15,003	0	0	50	0	0	0	0	15,053
Eureka	0	2,067,464	0	0	0	0	0	0	2,067,464
Everton	14,170	0	0	0	0	0	0	0	14,170
Ewing	24,252	0	0	0	0	0	0	0	24,252
Excelsior Springs	1,300,738	651,977	616,810	130,276	0	0	0	0	2,699,801
Exceter	19,733	0	0	0	0	0	0	0	19,733

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Fair Grove	112,554	56,287	56,287	0	0	0	0	0	225,128
Fair Play	10,491	10,471	10,470	0	0	0	0	0	31,432
Fairfax	36,688	0	0	0	0	0	0	0	36,688
Fairview	10,901	0	0	0	0	0	0	0	10,901
Farber	12,227	0	0	0	0	0	0	0	12,227
Farmington	2,906,067	1,452,658	0	0	0	0	0	0	4,358,725
Fayette	192,530	21,650	0	0	0	0	0	0	214,180
Fenton	0	3,365,538	0	0	0	0	0	0	3,365,538
Ferguson	0	1,376,447	0	0	0	0	0	0	1,376,447
Ferrelview	17,050	0	0	0	0	0	0	0	17,050
Festus	2,630,861	642,853	1,285,433	0	0	0	0	0	4,559,147
Fisk	28,199	12,992	0	0	0	0	0	0	41,191
Flat River	3	0	2	0	0	0	0	0	5
Flint Hill	95,772	0	0	0	0	0	0	0	95,772
Flordell Hills	0	52,455	0	6,081	0	0	0	0	58,536
Florissant	0	4,553,216	0	0	0	0	0	0	4,553,216
Foley	14,739	0	0	0	0	0	0	0	14,739
Fordland	39,605	0	0	0	0	0	0	0	39,605
Forest City	10,776	0	0	0	0	0	0	0	10,776
Foristell	169,223	84,611	0	25,575	0	0	0	0	279,409
Forsyth	273,933	266,159	0	0	0	0	0	0	540,092
Frankford	8,848	0	0	0	0	0	0	0	8,848
Franklin	5,521	2,761	2,761	0	0	0	0	0	11,043
Fredericktown	476,103	0	224,023	0	0	0	0	0	700,126
Freeburg	132,588	33,147	0	0	0	0	0	0	165,735
Freeman	36,840	0	0	0	0	0	0	0	36,840
Fremont Hills	30,189	0	0	2,266	0	0	0	0	32,455
Frontenac	0	1,170,968	0	0	0	0	0	0	1,170,968
Fulton	1,290,257	645,110	645,114	0	0	0	0	0	2,580,481
Gainesville	166,544	0	0	0	0	0	0	0	166,544
Galena	30,108	0	0	0	0	0	0	0	30,108
Gallatin	125,525	0	0	9,325	0	0	0	0	134,850
Garden City	100,249	0	44,509	0	0	0	0	0	144,758
Gasconade	3,483	0	0	0	0	0	0	0	3,483

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Gerald	123,219	0	58,657	0	0	0	0	0	181,876
Gerster	274	0	0	0	0	0	0	0	274
Gideon	34,099	0	0	0	0	0	0	0	34,099
Gilliam	3,763	470	0	0	0	0	0	0	4,233
Gilman City	17,882	0	0	0	0	0	0	0	17,882
Gladstone	3,141,722	2,221,816	1,478,479	277,361	0	0	0	0	7,119,378
Glasgow	101,061	25,247	46,828	0	0	0	0	0	173,136
Glendale	0	451,025	0	37,669	0	0	0	0	488,694
Golden City	35,414	20,072	20,236	0	0	0	0	0	75,722
Goodman	60,048	0	0	0	0	0	0	0	60,048
Gower	80,509	20,051	0	11,639	0	0	0	0	112,199
Grain Valley	512,388	229,709	229,718	0	0	0	0	0	971,815
Granby	193,283	36,238	0	0	0	0	0	0	229,521
Grandin	7,216	0	0	0	0	0	0	0	7,216
Grandview	2,849,014	2,777,399	1,340,868	0	0	0	0	0	6,967,281
Grant City	141,474	0	0	0	0	0	0	0	141,474
Grantwood	0	49,751	0	5,768	0	0	0	0	55,519
Gravois Mills	33,620	0	0	0	0	0	0	0	33,620
Green City	51,171	25,585	0	0	0	0	0	0	76,756
Green Park	0	400,428	0	0	0	0	0	0	400,428
Green Ridge	31,212	0	0	0	0	0	0	0	31,212
Greendale	0	7,812	0	0	0	0	0	0	7,812
Greenfield	123,630	0	0	0	0	0	0	0	123,630
Greentop	20,107	0	0	0	0	0	0	0	20,107
Greenville	40,077	37,628	0	0	0	0	0	0	77,705
Greenwood	260,293	113,927	113,950	0	0	0	0	0	488,170
Hale	24,622	12,311	12,311	0	0	0	0	0	49,244
Hallsville	74,048	0	0	0	0	0	0	0	74,048
Hamilton	116,454	0	58,227	0	0	0	0	0	174,681
Hannibal	2,409,258	3,010,579	0	0	0	0	0	0	5,419,837
Hardin	20,360	0	0	0	0	0	0	0	20,360
Harrisburg	20,762	0	0	0	0	0	0	0	20,762
Harrisonville	1,793,562	861,945	0	0	0	0	0	0	2,655,507

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2004

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Hartsburg	4,783	0	0	0	0	0	0	0	4,783
Hartville	68,774	34,368	0	0	0	0	0	0	103,142
Hawk Point	32,944	0	0	0	0	0	0	0	32,944
Hayti	282,665	207,296	131,985	0	0	0	0	0	621,946
Hayti Heights	11,416	4,419	0	0	0	0	0	0	15,835
Hazelwood	0	3,142,629	0	954,619	0	0	0	0	4,097,248
Henrietta	33,908	0	0	0	0	0	0	0	33,908
Herculaneum	575,868	0	0	0	0	0	0	0	575,868
Hermann	411,435	98,656	197,319	0	0	0	0	0	707,410
Hermitage	128,528	63,256	0	6,978	0	0	0	0	198,762
Higbee	19,000	0	9,500	0	0	0	0	0	28,500
Higginsville	517,981	250,898	243,978	0	0	0	0	0	1,012,857
High Hill	11,619	0	0	0	0	0	0	0	11,619
Highlandville	31,833	0	0	0	0	0	0	0	31,833
Hillsboro	257,141	96,427	0	0	0	0	0	0	353,568
Hillsdale	0	83,219	0	0	0	0	0	0	83,219
Holcomb	32,124	0	0	0	0	0	0	0	32,124
Holden	254,052	0	116,843	21,573	0	0	0	0	392,468
Hollister	913,807	456,903	444,397	0	0	0	0	0	1,815,107
Holt	47,951	46,348	22,234	0	0	0	0	0	116,533
Holts Summit	491,901	118,547	118,547	57,657	0	0	0	0	786,652
Homestown	2,343	0	0	0	0	0	0	0	2,343
Hornersville	26,421	0	0	0	0	0	0	0	26,421
Houston	541,500	131,032	131,114	0	0	0	0	0	803,646
Howardville	2,760	0	0	650	0	0	0	0	3,410
Humansville	53,517	32,964	1,962	0	0	0	0	0	88,443
Hunnewell	4,423	0	0	0	0	0	0	0	4,423
Huntsville	57,771	0	28,886	0	0	0	0	0	86,657
Hurley	4,618	0	0	0	0	0	0	0	4,618
Iberia	94,197	92,472	0	0	0	0	0	0	186,669
Illmo-Scott City	69	0	0	0	0	0	0	0	69
Independence	17,136,953	11,199,766	1,929,010	0	0	0	0	0	30,265,729
Indian Point (Village of)	139,747	69,873	0	0	0	0	0	0	209,620

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 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
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 YEAR ENDED JUNE 30, 2004

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Innsbrook (Village of)	33,824	0	0	0	0	0	0	0	33,824
Ironton Mountain Lake	5,179	0	0	0	0	0	0	0	5,179
Ironton	220,568	102,389	102,587	0	0	0	0	0	425,544
Jackson	1,888,841	0	900,871	0	0	0	0	0	2,789,712
Jamesport	55,622	0	0	0	0	0	0	0	55,622
Jasper	58,889	29,445	26,093	0	0	0	0	0	114,427
Jefferson City	8,628,124	4,194,186	8	0	0	0	0	0	12,822,318
Jennings	0	1,073,020	0	0	0	0	0	0	1,073,020
Jonesburg	59,357	27,534	0	0	0	0	0	0	86,891
Joplin	10,698,378	2,679,628	5,349,059	0	0	0	0	0	18,727,065
Josephville	4,767	0	0	0	0	0	0	0	4,767
Kahoka	208,628	0	0	0	0	0	0	0	208,628
Kansas City	62,510,615	31,091,562	33,187,493	24,933,562	0	0	0	0	151,723,232
Kearney	803,420	375,753	375,754	0	0	0	0	0	1,554,927
Kelso	52,131	0	0	0	0	0	0	0	52,131
Kennett	1,239,241	209,189	0	0	0	0	0	0	1,448,430
Kidder	35,921	0	0	0	0	0	0	0	35,921
Kimberling City	327,516	314,443	0	52,026	0	0	0	0	693,985
Kimmswick	45,371	0	22,686	0	0	0	0	0	68,057
King City	93,419	0	0	0	0	0	0	0	93,419
Kingdom City	244,955	122,477	0	0	0	0	0	0	367,432
Kinloch	0	25,298	0	0	0	0	0	0	25,298
Kirksville	2,226,377	1,600,920	1,067,840	0	0	0	0	0	4,895,137
Kirkwood	0	4,526,923	0	178,476	0	0	0	0	4,705,399
Knob Noster	172,577	79,463	79,463	29,348	0	0	0	0	360,851
Koshkonong	10,372	5,298	0	0	0	0	0	0	15,670
La Belle	40,943	0	0	0	0	0	0	0	40,943
La Grange	37,882	0	0	0	0	0	0	0	37,882
La Monte	78,225	0	0	0	0	0	0	0	78,225
La Plata	78,915	0	0	0	0	0	0	0	78,915
Laclede	0	126	0	0	0	0	0	0	126
Laddonia	0	11,465	11,465	0	0	0	0	0	22,930
Ladue	0	1,352,368	0	0	0	0	0	0	1,352,368
Lake Ozark	483,876	236,685	236,684	0	0	0	0	0	957,245

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Lake St. Louis	599,444	0	299,722	0	0	0	0	0	899,166
Lakeside	432	0	0	0	0	0	0	0	432
Lamar	524,174	262,060	262,059	0	0	0	0	0	1,048,293
Lanagan	17,396	0	0	0	0	0	0	0	17,396
Lancaster	87,469	0	0	0	0	0	0	0	87,469
Lathrop	116,169	58,078	0	0	0	0	0	0	174,247
Laurie	411,107	205,497	201,585	0	0	0	0	0	818,189
Lawson	202,929	101,464	0	0	0	0	0	0	304,393
Leadington	179,229	162,110	89,615	23,663	0	0	0	0	454,617
Leadwood	29,692	0	0	0	0	0	0	0	29,692
Lebanon	2,778,673	1,356,116	1,356,117	0	0	0	0	0	5,490,906
Lee's Summit	11,124,843	9,564,422	5,337,876	0	0	0	0	0	26,027,141
Leeton	27,051	13,526	0	0	0	0	0	0	40,577
Levasy	5,289	0	0	0	0	0	0	0	5,289
Lexington	379,331	360,809	0	0	0	0	0	0	740,140
Liberal	33,216	0	0	0	0	0	0	0	33,216
Liberty	2,960,204	2,778,575	697,468	0	0	0	0	0	6,436,247
Licking	204,055	102,028	0	0	0	0	0	0	306,083
Lilbourn	55,354	0	0	1,156	0	0	0	0	56,510
Lincoln	77,488	36,506	0	26,448	0	0	0	0	140,442
Linn	224,168	0	0	0	0	0	0	0	224,168
Linn Creek	91,308	68,345	22,690	22,923	0	0	0	0	205,266
Lockwood	78,795	0	0	4,181					82,976
Loma Linda	24,068	0	0	0	0	0	0	0	24,068
Lone Jack	46,012	9,631	0	0	0	0	0	0	55,643
Louisiana	674,394	0	0	62,813	0	0	0	0	737,207
Lowry City	51,867	0	0	2,264	0	0	0	0	54,131
Lutesville	26	0	0	0	0	0	0	0	26
Macks Creek	10,639	0	0	0	0	0	0	0	10,639
Macon	798,707	396,853	0	0	0	0	0	0	1,195,560
Madison	26,090	0	0	0	0	0	0	0	26,090
Malden	518,006	123,374	0	0	0	0	0	0	641,380
Malta Bend	6,305	0	0	0	0	0	0	0	6,305

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Manchester	0	1,994,457	0	0	0	0	0	0	1,994,457
Mansfield	120,998	69,143	0	0	0	0	0	0	190,141
Maplewood	0	1,131,417		47,289	0	0	0	0	1,178,706
Marble Hill	225,595	112,798	0	0	0	0	0	0	338,393
Marceline	200,288	0	90,279	0	0	0	0	0	290,567
Marionville	144,036	71,775	72,018	0	0	0	0	0	287,829
Marlborough	0	17,672	0	0	0	0	0	0	17,672
Marquand	8,563	0	0	0	0	0	0	0	8,563
Marshall	1,340,646	668,809	0	0	0	0	0	0	2,009,455
Marshfield	905,457	452,706	0	0	0	0	0	0	1,358,163
Marston	55,683	27,842	0	11,216	0	0	0	0	94,741
Marthasville	0	38,711	38,710	5,139	0	0	0	0	82,560
Martinsburg	32,139	0	0	0	0	0	0	0	32,139
Maryland Heights	0	3,801,052	0	0	0	0	0	0	3,801,052
Maryville	1,548,014	1,147,729	0	0	0	0	0	0	2,695,743
Matthews	112,214	56,109	0	0	0	0	0	0	168,323
Maysville	63,166	15,786	31,582	0	0	0	0	0	110,534
Memphis	256,896	0	0	0	0	0	0	0	256,896
Merriam Woods	20,451	0	0	0	0	0	0	0	20,451
Meta	7,170	0	0	0	0	0	0	0	7,170
Mexico	1,341,345	637,031	0	0	0	0	0	0	1,978,376
Middletown	14,542	0	0	0	0	0	0	0	14,542
Milan	186,424	0	0	0	0	0	0	0	186,424
Miller	38,024	0	17,041	0	0	0	0	0	55,065
Miner	469,675	463,241	0	16,318	0	0	0	0	949,234
Moberly	1,981,398	1,889,976	945,136	0	0	0	0	0	4,816,510
Mokane	9,546	0	0	0	0	0	0	0	9,546
Monett	1,666,475	832,883	0	0	0	0	0	0	2,499,358
Monroe City	305,384	142,427	0	0	0	0	0	0	447,811
Montgomery City	308,645	0	143,249	0	0	0	0	0	451,894
Montrose	24,036	12,018	0	0	0	0	0	0	36,054
Morehouse	29,170	0	0	0	0	0	0	0	29,170
Morley	12,935	0	0	0	0	0	0	0	12,935

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 YEAR ENDED JUNE 30, 2004

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Morrison	6,564	0	0	0	0	0	0	0	6,564
Mosby	109,677	0	0	0	0	0	0	0	109,677
Moscow Mills	313,098	0	151,563	0	0	0	0	0	464,661
Mound City	58,939	58,940	0	0	0	0	0	0	117,879
Mount Vernon	476,092	256,801	0	0	0	0	0	0	732,893
Mountain Grove	867,136	433,457	0	0	0	0	0	0	1,300,593
Mountain View	419,904	0	203,456	0	0	0	0	0	623,360
Naylor	20,604	8,717	8,717	0	0	0	0	0	38,038
Neelyville	10,333	0	0	0	0	0	0	0	10,333
Neosho	1,864,350	1,349,647	674,997	0	0	0	0	0	3,888,994
Nevada	1,342,056	1,340,977	670,903	0	0	0	0	0	3,353,936
New Bloomfield	25,315	0	0	0	0	0	0	0	25,315
New Cambria	11,674	0	0	0	0	0	0	0	11,674
New Florence	102,838	49,252	49,251	0	0	0	0	0	201,341
New Franklin	39,075	19,538	15,743	0	0	0	0	0	74,356
New Haven	190,721	0	90,346	0	0	0	0	0	281,067
New London	80,740	0	23,303	0	0	0	0	0	104,043
New Madrid	181,378	90,502	0	39,193	0	0	0	0	311,073
New Melle	41,816	10,790	10,790	3,752	0	0	0	0	67,148
Newburg	17,140	7,565	7,565	0	0	0	0	0	32,270
Niangua	16,443	0	8,218	0	0	0	0	0	24,661
Nixa	1,772,228	0	886,115	0	0	0	0	0	2,658,343
Noel	112,226	68,082	51,977	0	0	0	0	0	232,285
Norborne	38,627	0	0	0	0	0	0	0	38,627
Normandy	0	76,086	0	0	0	0	0	0	76,086
North Kansas City	2,836,461	0	1,404,012	0	0	0	0	0	4,240,473
Northmoor	164,235	0	0	0	0	0	0	0	164,235
Northwoods	0	386,069	0	0	0	0	0	0	386,069
Norwood	29,881	14,936	0	0	0	0	0	0	44,817
O'Fallon	9,552,717	0	4,592,874	0	0	0	0	0	14,145,591
Oak Grove	1,019,087	463,439	463,471	0	0	0	0	0	1,945,997
Oakland	0	86,768	0	0	0	0	0	0	86,768
Oakview	63,722	29,453	0	4,914	0	0	0	0	98,089
Odessa	525,482	328,425	262,751	0	0	0	0	0	1,116,658

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Old Monroe	37,645	9,039	9,039	0	0	0	0	0	55,723
Olivette	0	1,316,141	0	144,944	0	0	0	0	1,461,085
Oran	53,340	26,669	0	0	0	0	0	0	80,009
Oronogo	36,965	0	0	0	0	0	0	0	36,965
Orrick	44,884	0	19,629	0	0	0	0	0	64,513
Osage Beach	4,041,969	1,998,926	1,999,724	0	0	0	0	0	8,040,619
Osceola	77,187	44,102	0	0	0	0	0	0	121,289
Otterville	27,534	0	0	0	0	0	0	0	27,534
Overland	0	311,616	0	0	0	0	0	0	311,616
Owensville	500,152	242,867	242,867	0	0	0	0	0	985,886
Ozark	1,543,785	771,585	0	0	0	0	0	0	2,315,370
Pacific	719,670	373,079	0	0	0	0	0	0	1,092,749
Pagedale	0	319,109	0	0	0	0	0	0	319,109
Palmyra	363,469	175,671	0	0	0	0	0	0	539,140
Paris	119,256	51,945	51,945	0	0	0	0	0	223,146
Park Hills	561,436	521,327	259,582	0	0	0	0	0	1,342,345
Parkville	689,159	0	327,259	0	0	0	0	0	1,016,418
Parkway	17,494	0	0	0	0	0	0	0	17,494
Parma	25,715	0	0	1,954	0	0	0	0	27,669
Pasadena Hills	0	64,625	0	7,492	0	0	0	0	72,117
Pasadena Park	0	27,552	0	0	0	0	0	0	27,552
Pattonsburg	25,909	0	0	3,762	0	0	0	0	29,671
Peculiar	242,930	230,316	109,066	74,179	0	0	0	0	656,491
Perry	80,268	0	37,353	0	0	0	0	0	117,621
Perryville	1,387,076	520,025	693,539	0	0	0	0	0	2,600,640
Pevely	469,428	0	224,874	0	0	0	0	0	694,302
Piedmont	391,959	185,535	185,535	0	0	0	0	0	763,029
Pierce City	38,606	21,980	22,060	0	0	0	0	0	82,646
Pilot Grove	38,528	0	19,264	9,817	0	0	0	0	67,609
Pilot Knob	57,051	28,626	26,749	0	0	0	0	0	112,426
Pine Lawn	0	279,478	0	0	0	0	0	0	279,478
Pineville	95,092	47,546	0	596,234	0	0	0	0	738,872
Plato	9,103	0	0	0	0	0	0	0	9,103

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Platte City	570,115	570,114	0	0	0	0	0	0	1,140,229
Platte Woods	76,327	0	38,164	0	0	0	0	0	114,491
Plattsburg	190,809	189,931	0	0	0	0	0	0	380,740
Pleasant Hill	566,117	283,003	256,351	0	0	0	0	0	1,105,471
Pleasant Hope	40,038	9,215	9,215	3,094	0	0	0	0	61,562
Pleasant Valley	228,304	285,113	57,046	0	0	0	0	0	570,463
Polo	26,781	25,438	25,483	0	0	0	0	0	77,702
Poplar Bluff	3,727,184	2,745,308	0	0	0	0	0	0	6,472,492
Portage Des Sioux	11,356	0	0	0	0	0	0	0	11,356
Portageville	285,336	133,127	0	0	0	0	0	0	418,463
Potosi	700,116	0	0	0	0	0	0	0	700,116
Preston	18,798	0	0	0	0	0	0	0	18,798
Princeton	98,153	0	0	0	0	0	0	0	98,153
Purdy	42,066	0	0	0	0	0	0	0	42,066
Puxico	109,033	0	0	0	0	0	0	0	109,033
Queen City	33,026	14,407	14,407	0	0	0	0	0	61,840
Qulin	29,778	14,887	0	0	0	0	0	0	44,665
Randolph	61,318	30,656	0	0	0	0	0	0	91,974
Raymore	1,436,810	1,345,470	672,720	0	0	0	0	0	3,455,000
Raytown	2,719,667	987,690	1,234,219	0	0	0	0	0	4,941,576
Redings Mill	2,726	0	0	0	0	0	0	0	2,726
Reeds Spring	77,011	38,405	0	0	0	0	0	0	115,416
Republic	1,114,995	583,682	557,498	0	0	0	0	0	2,256,175
Rich Hill	73,588	0	0	0	0	0	0	0	73,588
Richland	139,941	62,816	62,840	0	0	0	0	0	265,597
Richmond	964,221	0	451,613	0	0	0	0	0	1,415,834
Richmond Heights	0	4,576,498	0	0	0	0	0	0	4,576,498
Ridgeway	27,467	0	0	0	0	0	0	0	27,467
Risco	16,411	0	0	0	0	0	0	0	16,411
River Bend	14,664	0	0	0	0	0	0	0	14,664
Riverside	970,545	0	0	350,546	0	0	0	0	1,321,091
Riverview	0	177,255	0	20,549	0	0	0	0	197,804
Rocheport	22,268	11,134	0	0	0	0	0	0	33,402

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Rock Hill	0	977,383	0	0	0	0	0	0	977,383
Rock Port	171,377	85,688	0	29,349	0	0	0	0	286,414
Rockaway Beach	41,573	19,206	19,192	0	0	0	0	0	79,971
Rockville	9,210	0	0	0	0	0	0	0	9,210
Rogersville	205,011	100,890	93,403	0	0	0	0	0	399,304
Rolla	3,396,765	3,397,058	1,698,355	0	0	0	0	0	8,492,178
Rosebud	29,722	0	14,004	0	0	0	0	0	43,726
Russellville	43,971	0	0	0	0	0	0	0	43,971
Rutledge	10,480	0	0	0	0	0	0	0	10,480
Saginaw	18,991	0	0	0	0	0	0	0	18,991
Salem	887,201	367,970	0	0	0	0	0	0	1,255,171
Salisbury	162,893	0	0	0	0	0	0	0	162,893
Sarcoxi	96,994	42,128	42,345	0	0	0	0	0	181,467
Savannah	574,451	0	0	0	0	0	0	0	574,451
Scotsdale	0	2,888	0	0	0	0	0	0	2,888
Scott City	348,820	80,526	161,053	0	0	0	0	0	590,399
Sedalia	3,855,313	3,282,313	1,854,933	0	0	0	0	0	8,992,559
Seligman	69,335	34,668	2,749	0	0	0	0	0	106,752
Senath	53,396	0	0	0	0	0	0	0	53,396
Seneca	154,267	70,485	70,485	0	0	0	0	0	295,237
Seymour	170,384	0	0	0	0	0	0	0	170,384
Shelbina	205,474	51,357	0	0	0	0	0	0	256,831
Shelbyville	32,754	0	0	0	0	0	0	0	32,754
Sheldon	21,232	0	0	0	0	0	0	0	21,232
Shrewsbury	0	985,214	0	0	0	0	0	0	985,214
Sikeston	2,804,555	1,401,855	1,402,042	0	0	0	0	0	5,608,452
Silex	33,473	0	0	4,219	0	0	0	0	37,692
Silver Creek	20,407	0	0	0	0	0	0	0	20,407
Slater	104,056	52,029	52,028	0	0	0	0	0	208,113
Smithton	13,388	0	0	0	0	0	0	0	13,388
Smithville	719,888	0	339,449	78,920	0	0	0	0	1,138,257
Southwest City	94,705	22,449	45,265	34,379	0	0	0	0	196,798
Sparta	86,580	0	0	0	0	0	0	0	86,580
Spickard	3,482	0	0	0	0	0	0	0	3,482

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Springfield	35,078,463	8,544,554	4,274,243	3,550,928	0	0	0	0	51,448,188
St. Ann	0	2,182,436	0	0	0	0	0	0	2,182,436
St. Charles	10,024,992	4,847,621	0	0	0	0	0	0	14,872,613
St. Clair	523,303	261,629	0	0	0	0	0	0	784,932
St. Elizabeth	25,513	0	0	0	0	0	0	0	25,513
St. James	455,245	0	227,240	0	0	0	0	0	682,485
St. John	0	495,436	0	0	0	0	0	0	495,436
St. Joseph	14,670,765	4,881,870	1,464,540	0	0	0	0	0	21,017,175
St. Louis	46,529,873	55,645,685	25,381,546	25,100,175	0	0	0	0	152,657,279
St. Martins	37,524	0	0	0	0	0	0	0	37,524
St. Mary	21,221	0	10,611	0	0	0	0	0	31,832
St. Peters	11,562,786	1,156,760	5,781,347	0	0	0	0	0	18,500,893
St. Robert	1,528,302	764,063	748,869	0	0	0	0	0	3,041,234
St. Thomas	11,182	0	0	0	0	0	0	0	11,182
Stanberry	0	50,138	0	0	0	0	0	0	50,138
Ste. Genevieve	552,901	261,350	261,154	65,262	0	0	0	0	1,140,667
Steele	132,673	66,312	0	0	0	0	0	0	198,985
Steelville	213,328	106,552	0	0	0	0	0	0	319,880
Stella	3,492	0	0	0	0	0	0	0	3,492
Stewartsville	34,006	17,016	0	0	0	0	0	0	51,022
Stockton	206,513	103,257	103,257	35,476	0	0	0	0	448,503
Stoutland	5,442	0	0	0	0	0	0	0	5,442
Stover	97,121	0	45,367	0	0	0	0	0	142,488
Strafford	231,486	115,743	0	0	0	0	0	0	347,229
Sturgeon	48,734	0	21,494	0	0	0	0	0	70,228
Sugar Creek	326,232	0	0	25,683	0	0	0	0	351,915
Sullivan	1,373,534	686,187	0	0	0	0	0	0	2,059,721
Summersville	51,849	0	24,650	0	0	0	0	0	76,499
Sunrise Beach	165,592	0	82,742	27,133	0	0	0	0	275,467
Sunset Hills	0	1,165,685	0	0	0	0	0	0	1,165,685
Sweet Springs	148,059	46,004	46,005	0	0	0	0	0	240,068
Table Rock Townsite	10,666	0	0	0	0	0	0	0	10,666
Taneyville	11,973	0	0	0	0	0	0	0	11,973

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Taos	21,117	0	0	0	0	0	0	0	21,117
Tarkio	196,608	0	0	0	0	0	0	0	196,608
Thayer	374,230	0	0	0	0	0	0	0	374,230
Theodosia	47,767	0	0	0	0	0	0	0	47,767
Tipton	173,869	0	0	0	0	0	0	0	173,869
Town and Country	0	2,471,615	0	0	0	0	0	0	2,471,615
Tracy	20,343	0	0	0	0	0	0	0	20,343
Trenton	698,123	529,632	0	0	0	0	0	0	1,227,755
Trimble	8,646	0	0	0	0	0	0	0	8,646
Troy	1,951,796	0	953,406	0	0	0	0	0	2,905,202
Truesdale	44,329	0	0	0	0	0	0	0	44,329
Tuscumbia	9,472	0	0	0	0	0	0	0	9,472
Twin Oaks	0	238,252	0	0	0	0	0	0	238,252
Union	1,412,425	353,127	706,200	0	0	0	0	0	2,471,752
Unionville	172,386	0	0	0	0	0	0	0	172,386
University City	0	4,000,029	0	245,603	0	0	0	0	4,245,632
Uplands Park	0	25,918	0	3,005	0	0	0	0	28,923
Urbana	42,211	0	21,046	0	0	0	0	0	63,257
Urich	54,404	27,169	14,248	0	0	0	0	0	95,821
Valley Park	0	731,440	0	0	0	0	0	0	731,440
Van Buren	131,407	61,766	0	0	0	0	0	0	193,173
Vandalia	282,079	140,843	0	0	0	0	0	0	422,922
Vandiver	104,871	0	0	0	0	0	0	0	104,871
Velda	0	91,050	0	0	0	0	0	0	91,050
Velda Village Hills	0	61,414	0	0	0	0	0	0	61,414
Verona	26,025	0	0	0	0	0	0	0	26,025
Versailles	434,920	425,805	0	0	0	0	0	0	860,725
Viburnum	55,346	0	0	0	0	0	0	0	55,346
Vienna	86,568	0	42,147	0	0	0	0	0	128,715
Village of Four Seasons	229,551	114,775	0	0	0	0	0	0	344,326
Vinita Park	0	229,976	0	2,674	0	0	0	0	232,650
Vinita Terrace	0	16,452	0	0	0	0	0	0	16,452
Walnut Grove	35,655	0	0	0	0	0	0	0	35,655

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Wardell	11,281	1,776	0	0	0	0	0	0	13,057
Wardsville	31,072	0	0	0	0	0	0	0	31,072
Warrensburg	2,298,678	1,222,154	0	205,550	0	0	0	0	3,726,382
Warrenton	1,171,417	292,849	585,708	0	0	0	0	0	2,049,974
Warsaw	586,566	293,264	283,378	0	0	0	0	0	1,163,208
Warson Woods	0	199,094	0	0	0	0	0	0	199,094
Washburn	23,092	11,546	11,546	0	0	0	0	0	46,184
Washington	3,071,617	1,535,787	0	242,065	0	0	0	0	4,849,469
Waverly	47,247	0	20,679	0	0	0	0	0	67,926
Wayland	12,702	0	0	0	0	0	0	0	12,702
Waynesville	328,652	241,948	155,259	0	0	0	0	0	725,859
Weaubleau	33,002	16,335	0	0	0	0	0	0	49,337
Webb City	1,272,478	753,802	603,448	0	0	0	0	0	2,629,728
Webster Groves	0	2,266,247	0	0	0	0	0	0	2,266,247
Weldon Spring	201,151	0	0	0	0	0	0	0	201,151
Wellsville	62,058	17,656	31,029	0	0	0	0	0	110,743
Wellston	0	138,604	0	0	0	0	0	0	138,604
Wentzville	2,826,655	1,368,449	1,359,959	668,804	0	0	0	0	6,223,867
West Plains	2,500,570	1,250,858	1,203,038	0	0	0	0	0	4,954,466
West Sullivan	4,091	1,023	0	0	0	0	0	0	5,114
Weston	150,596	0	75,244	22,098	0	0	0	0	247,938
Westphalia	35,879	0	0	6,665	0	0	0	0	42,544
Wheatland	16,874	0	7,293	0	0	0	0	0	24,167
Wheaton	53,606	0	0	0	0	0	0	0	53,606
Wilbur Park	0	26,763	0	0	0	0	0	0	26,763
Wildwood	0	1,852,783	0	0	0	0	0	0	1,852,783
Willard	302,433	290,974	0	26,741	0	0	0	0	620,148
Williamsville	22,065	7,599	0	0	0	0	0	0	29,664
Willow Springs	248,924	181,818	0	0	0	0	0	0	430,742
Windsor	209,229	92,087	0	0	0	0	0	0	301,316
Winfield	99,993	0	47,311	0	0	0	0	0	147,304
Winona	92,527	43,965	43,966	0	0	0	0	0	180,458
Woods Heights	32,683	0	0	498	0	0	0	0	33,181
Woodson Terrace	0	641,796	0	27,362	0	0	0	0	669,158

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Wright City	209,642	47,047	94,095	0	0	0	0	0	350,784
Wyaconda	7,605	0	0	0	0	0	0	0	7,605
Wyatt	12,096	0	0	0	0	0	0	0	12,096
COUNTIES:									
Adair	0	0	0	5	1,301,937	1,301,524	0	0	2,603,466
Andrew	0	0	0	118,581	458,252	916,504	0	0	1,493,337
Atchison	0	0	0	49,992	0	761,654	0	0	811,646
Audrain	0	0	0	0	1,025,582	2,050,690	0	0	3,076,272
Barry	0	0	0	0	1,611,634	1,611,636	0	0	3,223,270
Barton	0	0	0	0	464,527	464,503	0	0	929,030
Bates	0	0	0	62,865	0	1,081,863	0	0	1,144,728
Benton	0	0	0	0	676,886	1,292,937	0	0	1,969,823
Bollinger	0	0	0	0	281,358	447,536	0	0	728,894
Boone	0	0	0	0	10,018,353	12,501,068	0	0	22,519,421
Buchanan	0	0	0	0	5,181,915	6,217,947	0	0	11,399,862
Butler	0	0	0	0	2,548,002	2,548,536	0	0	5,096,538
Caldwell	0	0	0	72,207	203,821	812,522	0	0	1,088,550
Callaway	0	0	0	0	0	1,591,291	0	0	1,591,291
Camden	0	0	0	0	4,007,288	4,007,020	0	0	8,014,308
Cape Girardeau	0	0	0	0	5,638,079	6	0	0	5,638,085
Carroll	0	0	0	87,179	290,251	721,179	0	0	1,098,609
Carter	0	0	0	0	182,717	182,719	0	0	365,436
Cass	0	0	0	0	4,538,321	4,537,608	0	0	9,075,929
Cedar	0	0	0	0	471,223	507,085	0	0	978,308
Chariton	0	0	0	86,192	244,057	732,106	0	0	1,062,355
Christian	0	0	0	0	2,522,597	5,041,921	0	0	7,564,518
Clark	0	0	0	0	216,980	435,863	0	0	652,843
Clay	0	0	0	2,800,839	13,570,338	10,155,847	0	0	26,527,024
Clinton	0	0	0	78,226	525,054	525,055	0	0	1,128,335
Cole	0	0	0	387,773	0	4,846,039	0	0	5,233,812
Cooper	0	0	0	0	690,668	1,725,777	0	0	2,416,445
Crawford	0	0	0	0	900,020	2,067,518	0	0	2,967,538
Dade	0	0	0	65,540	246,981	573,036	0	0	885,557

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CITIES:									
Dallas	0	0	0	0	572,974	1,668,605	0	0	2,241,579
Daviess	0	0	0	41,383	0	683,420	0	0	724,803
Dekalb	0	0	0	0	608,324	608,323	0	0	1,216,647
Dent	0	0	0	0	653,392	350,236	0	0	1,003,628
Douglas	0	0	0	0	381,650	381,653	0	0	763,303
Dunklin	0	0	0	0	0	1,718,690	0	0	1,718,690
Franklin	0	0	0	0	4,971,276	7,456,895	0	0	12,428,171
Gasconade	0	0	0	0	726,078	726,082	0	0	1,452,160
Gentry	0	0	0	19,307	0	432,015	0	0	451,322
Greene	0	0	0	0	20,483,579	20,100,187	0	0	40,583,766
Grundy	0	0	0	0	415,842	415,873	0	0	831,715
Harrison	0	0	0	0	0	1,056,172	0	0	1,056,172
Henry	0	0	0	73,826	1,134,249	0	0	0	1,208,075
Hickory	0	0	0	0	268,452	536,905	0	0	805,357
Holt	0	0	0	99,179	154,632	540,883	0	0	794,694
Howard	0	0	0	0	273,727	1,016,266	0	0	1,289,993
Howell	0	0	0	0	1,919,865	959,955	0	0	2,879,820
Iron	0	0	0	0	313,344	0	0	0	313,344
Jackson	0	0	0	0	41,036,365	20,541,585	0	0	61,577,950
Jasper	0	0	0	0	5,331,079	4,975,046	0	0	10,306,125
Jefferson	0	0	0	0	9,413,041	18,826,029	0	0	28,239,070
Johnson	0	0	0	352,159	1,933,157	3,732,457	0	0	6,017,773
Knox	0	0	0	0	130,471	391,324	0	0	521,795
Laclede	0	0	0	0	1,763,609	1,763,600	0	0	3,527,209
Lafayette	0	0	0	0	1,161,425	2,317,544	0	0	3,478,969
Lawrence	0	0	0	108,254	1,206,752	1,206,759	0	0	2,521,765
Lewis	0	0	0	183,732	254,504	782,433	0	0	1,220,669
Lincoln	0	0	0	0	1,969,359	5,287,583	0	0	7,256,942
Linn	0	0	0	94,516	567,350	567,348	0	0	1,229,214
Livingston	0	0	0	0	754,707	217,399	0	0	972,106
Macon	0	0	0	0	617,666	1,389,118	0	0	2,006,784
Madison	0	0	0	0	410,303	410,812	0	0	821,115
Maries	0	0	0	16,965	230,872	461,156	0	0	708,993

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CITIES:									
Marion	0	0	0	0	1,564,287	1,508,967	0	0	3,073,254
McDonald	0	0	0	0	707,750	2,062,379	0	0	2,770,129
Mercer	0	0	0	0	140,902	208,774	0	0	349,676
Miller	0	0	0	143,066	1,228,336	1,227,247	0	0	2,598,649
Mississippi	0	0	0	0	407,406	1,018,271	0	0	1,425,677
Moniteau	0	0	0	0	461,749	879,479	0	0	1,341,228
Monroe	0	0	0	62,521	255,859	255,835	0	0	574,215
Montgomery	0	0	0	0	399,403	1,001,837	0	0	1,401,240
Morgan	0	0	0	0	883,460	950,122	0	0	1,833,582
New Madrid	0	0	0	0	1,391,070	0	0	0	1,391,070
Newton	0	0	0	0	2,063,346	2,751,071	0	0	4,814,417
Nodaway	0	0	0	0	951,666	1,507,638	0	0	2,459,304
Oregon	0	0	0	0	378,588	378,591	0	0	757,179
Osage	0	0	0	0	447,696	484,076	0	0	931,772
Ozark	0	0	0	0	246,679	525,859	0	0	772,538
Pemiscot	0	0	0	0	609,913	914,889	0	0	1,524,802
Perry	0	0	0	0	1,066,012	1,001,446	0	0	2,067,458
Pettis	0	0	0	307,436	2,322,743	2,321,523	0	0	4,951,702
Phelps	0	0	0	0	2,311,444	1,733,207	0	0	4,044,651
Pike	0	0	0	0	612,456	1,968,946	0	0	2,581,402
Platte	0	0	0	3,009,007	5,538,432	7,833,377	0	0	16,380,816
Polk	0	0	0	0	0	2,533,940	0	0	2,533,940
Pulaski	0	0	0	0	1,572,759	462,035	0	0	2,034,794
Putnam	0	0	0	0	0	612,152	0	0	612,152
Ralls	0	0	0	0	407,221	811,621	0	0	1,218,842
Randolph	0	0	0	0	1,176,299	1,173,126	0	0	2,349,425
Reynolds	0	0	0	0	182,923	0	0	0	182,923
Ray	0	0	0	68,647	779,480	1,558,910	0	0	2,407,037
Ripley	0	0	0	0	0	411,431	0	0	411,431
Saline	0	0	0	0	910,888	910,873	0	0	1,821,761
Schuyler	0	0	0	0	131,977	263,953	0	0	395,930
Scotland	0	0	0	0	0	426,296	0	0	426,296
Scott	0	0	0	0	1,556,461	1,555,467	0	0	3,111,928
Shannon	0	0	0	0	213,231	212,498	0	0	425,729

Schedule 1-A

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2004

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Shelby	0	0	0	38,248	219,820	439,349	0	0	697,417
St. Charles	0	0	0	4,376,062	19,951,778	43,392,674	0	0	67,720,514
St. Clair	0	0	0	0	260,481	0	0	0	260,481
St. Francois	0	0	0	0	3,051,992	3,764,576	0	0	6,816,568
St. Louis	0	0	116,807,944	0	0	13,784,421	155,852,532	0	286,444,897
Ste. Genevieve	0	0	0	0	680,098	680,773	0	0	1,360,871
Stoddard	0	0	0	0	1,131,346	1,118,312	0	0	2,249,658
Stone	0	0	0	464,688	1,781,034	4,607,745	0	0	6,853,467
Sullivan	0	0	0	0	187,357	566,136	0	0	753,493
Taney	0	0	0	0	5,571,888	13,876,196	0	0	19,448,084
Texas	0	0	0	0	804,834	0	0	0	804,834
Vernon	0	0	0	0	874,059	0	0	0	874,059
Warren	0	0	0	0	1,121,902	3,212,007	0	0	4,333,909
Washington	0	0	0	161,167	680,617	2,659,777	0	0	3,501,561
Wayne	0	0	0	0	421,137	421,135	0	0	842,272
Webster	0	0	0	0	1,114,096	1,559,726	0	0	2,673,822
Worth	0	0	0	5,803	63,048	96,187	0	0	165,038
Wright	0	0	0	0	753,765	732,149	0	0	1,485,914
DISTRICTS:									
Barton County Ambulance District	0	0	0	0	0	0	0	247,291	247,291
Maries Osage Ambulance District	0	0	0	0	0	0	0	9,162	9,162
Noel T. Adams Ambulance District	0	0	0	0	0	0	0	361,068	361,068
Orrick Fire Protection District	0	0	0	0	0	0	0	48,853	48,853
Performing Arts Community Development District	0	0	0	0	0	0	0	12,759	12,759
Rock Township Ambulance District	0	0	0	0	0	0	0	825,931	825,931
Smithville Area Fire Protection District	0	0	0	0	0	0	0	412,279	412,279
SNI Valley Fire Protection District	0	0	0	0	0	0	0	661,452	661,452
Southern Stone Fire District	0	0	0	0	0	0	0	695,351	695,351
Warsaw Lincoln Ambulance District	0	0	0	0	0	0	0	40,104	40,104
3 Trails Community Improvement District	0	0	0	0	0	0	0	206,224	206,224
39th Street Community Development District	0	0	0	0	0	0	0	9,118	9,118
TOTALS	\$ 454,618,800	323,630,998	273,518,670	72,826,340	227,064,573	303,558,342	155,852,532	3,529,592	1,814,599,847

The accompanying Notes to the Supplementary Data are an integral part of this statement.

Schedule 1-B

DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

		City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:										
Adrian	\$	136,796	76,562	48,475	0	0	0	0	0	261,833
Advance		153,268	148,510	0	12,349	0	0	0	0	314,127
Airport Drive		151,082	73,266	0	0	0	0	0	0	224,348
Alba		19,265	0	0	0	0	0	0	0	19,265
Albany		143,435	71,717	0	0	0	0	0	0	215,152
Alexandria		11,064	0	0	0	0	0	0	0	11,064
Allendale		1,848	0	0	0	0	0	0	0	1,848
Alton		98,594	95,370	0	0	0	0	0	0	193,964
Amsterdam		11,403	0	0	0	0	0	0	0	11,403
Anderson		169,910	0	80,365	0	0	0	0	0	250,275
Annapolis		15,740	7,699	7,700	0	0	0	0	0	31,139
Appleton City		136,095	0	0	0	0	0	0	0	136,095
Arbyrd		26,698	0	0	0	0	0	0	0	26,698
Arcadia		59,584	0	0	0	0	0	0	0	59,584
Archie		43,327	0	922	0	0	0	0	0	44,249
Argyle		7,324	0	0	0	0	0	0	0	7,324
Arnold		4,156,966	759,775	0	0	0	0	0	0	4,916,741
Arrow Rock		16,282	4,081	0	0	0	0	0	0	20,363
Asbury		8,971	0	0	0	0	0	0	0	8,971

Schedule 1-B

DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Ash Grove	115,936	52,782	0	7,893	0	0	0	0	176,611
Ashland	186,906	85,714	0	0	0	0	0	0	272,620
Atlanta	14,621	0	0	0	0	0	0	0	14,621
Augusta	44,838	22,420	0	0	0	0	0	0	67,258
Aurora	847,206	0	399,925	0	0	0	0	0	1,247,131
Auxvasse	59,543	0	26,851	0	0	0	0	0	86,394
Ava	237,346	472,435	0	24,326	0	0	0	0	734,107
Avondale	15,583	0	0	0	0	0	0	0	15,583
Bagnell	9,828	0	0	0	0	0	0	0	9,828
Bakersfield	10,150	0	0	0	0	0	0	0	10,150
Ballwin	0	3,352,790	0	0	0	0	0	0	3,352,790
Bates City	76,615	38,306	0	11,513	0	0	0	0	126,434
Battlefield	47,120	0	35,811	0	0	0	0	0	82,931
Bel-Nor	0	87,291	0	8,732	0	0	0	0	96,023
Bel-Ridge	0	217,823	0	0	0	0	0	0	217,823
Bella Villa	0	37,528	0	3,754	0	0	0	0	41,282
Bellefontaine Neighbors	0	605,690	0	0	0	0	0	0	605,690
Bell City	11,747	0	0	0	0	0	0	0	11,747
Belle	114,147	56,955	51,559	0	0	0	0	0	222,661
Bellflower	14,077	5,665	5,665	0	0	0	0	0	25,407
Belton	1,999,364	1,999,828	999,682	0	0	0	0	0	4,998,874
Benton	47,225	0	0	0	0	0	0	0	47,225
Berger	5,093	0	0	0	0	0	0	0	5,093
Berkeley	0	563,531	0	0	0	0	0	0	563,531
Bernie	96,194	48,097	0	0	0	0	0	0	144,291
Bethany	528,750	302,147	0	0	0	0	0	0	830,897
Beverly Hills	0	60,075	0	0	0	0	0	0	60,075
Bevier	45,504	0	18,515	0	0	0	0	0	64,019
Biehle	6,267	0	0	0	0	0	0	0	6,267
Billings	60,911	0	0	0	0	0	0	0	60,911
Birch Tree	45,668	10,165	21,458	0	0	0	0	0	77,291
Birmingham	7,677	0	0	0	0	0	0	0	7,677

Schedule 1-B

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Bismarck	89,417	0	39,940	0	0	0	0	0	129,357
Black Jack	0	371,016	0	37,112	0	0	0	0	408,128
Blackburn	6,941	0	0	0	0	0	0	0	6,941
Blackwater	8,781	4,390	0	0	0	0	0	0	13,171
Blairstown	8,519	0	0	0	0	0	0	0	8,519
Bland	28,948	26,659	0	0	0	0	0	0	55,607
Bloomfield	104,221	13,414	0	1,801	0	0	0	0	119,436
Bloomsdale	72,510	0	0	0	0	0	0	0	72,510
Blue Springs	5,787,967	0	2,736,192	0	0	0	0	0	8,524,159
Bolivar	1,524,360	761,940	731,192	0	0	0	0	0	3,017,492
Bonne Terre	410,406	174,054	193,584	0	0	0	0	0	778,044
Boonville	857,846	405,014	0	0	0	0	0	0	1,262,860
Bourbon	144,323	0	69,092	0	0	0	0	0	213,415
Bowling Green	444,112	95,383	190,621	0	0	0	0	0	730,116
Branson	8,097,927	0	4,027,422	0	0	0	0	0	12,125,349
Branson West	718,394	359,196	358,209	0	0	0	0	0	1,435,799
Braymer	54,786	0	0	0	0	0	0	0	54,786
Breckenridge Hills	0	198,609	0	26,320	0	0	0	0	224,929
Breckenridge	13,700	0	0	0	0	0	0	0	13,700
Brentwood	0	4,241,369	0	0	0	0	0	0	4,241,369
Bridgeton	0	3,551,156	0	0	0	0	0	0	3,551,156
Brookfield	690,654	172,536	328,644	63,448	0	0	0	0	1,255,282
Brookline Station	20,658	0	0	0	0	0	0	0	20,658
Browning	12,164	0	0	1,306	0	0	0	0	13,470
Brumley	7,182	0	0	0	0	0	0	0	7,182
Brunswick	110,555	0	120	0	0	0	0	0	110,675
Bucklin	29,921	0	0	23,705	0	0	0	0	53,626
Buckner	164,223	82,096	0	11,401	0	0	0	0	257,720
Buffalo	579,602	0	273,452	0	0	0	0	0	853,054
Bull Creek Village	4,686	0	0	0	0	0	0	0	4,686
Bunker	15,514	0	0	0	0	0	0	0	15,514
Butler	581,002	289,855	290,385	0	0	0	0	0	1,161,242

Schedule 1-B

DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Bynes Mill	107,340	0	0	0	0	0	0	0	107,340
Cabool	244,601	122,171	0	0	0	0	0	0	366,772
Caledonia	12,916	0	0	0	0	0	0	0	12,916
Calhoun	8,633	2,999	0	0	0	0	0	0	11,632
California	425,107	0	0	0	0	0	0	0	425,107
Callao	10,599	0	0	0	0	0	0	0	10,599
Calverton Park	0	46,812	0	0	0	0	0	0	46,812
Camdenton	1,095,492	547,693	536,369	0	0	0	0	0	2,179,554
Cameron	1,158,613	579,278	0	0	0	0	0	0	1,737,891
Campbell	111,720	0	0	0	0	0	0	0	111,720
Canton	178,690	66,023	0	0	0	0	0	0	244,713
Cape Girardeau	7,729,133	3,862,189	3,751,265	0	0	0	0	0	15,342,587
Cardwell	15,390	0	0	0	0	0	0	0	15,390
Carl Junction	218,190	0	88,098	0	0	0	0	0	306,288
Carrollton	372,116	0	185,952	0	0	0	0	0	558,068
Carterville	64,737	32,368	26,482	4,024	0	0	0	0	127,611
Carthage	1,706,920	816,771	816,783	0	0	0	0	0	3,340,474
Caruthersville	470,540	235,262	0	0	0	0	0	0	705,802
Cassville	531,505	531,091	0	0	0	0	0	0	1,062,596
Center	46,456	0	0	0	0	0	0	0	46,456
Centertown	23,481	0	0	0	0	0	0	0	23,481
Centerville	9,795	0	0	0	0	0	0	0	9,795
Centralia	304,904	152,620	152,372	0	0	0	0	0	609,896
Chaffee	146,629	73,175	0	0	0	0	0	0	219,804
Chamois	23,189	0	0	0	0	0	0	0	23,189
Charlack	0	78,169	0	0	0	0	0	0	78,169
Charleston	428,497	0	206,396	0	0	0	0	0	634,893
Chesterfield	0	4,628,130	0	0	0	0	0	0	4,628,130
Chilhowee	14,456	0	0	0	0	0	0	0	14,456
Chillicothe	1,423,918	678,894	679,227	0	0	0	0	0	2,782,039
Clarence	65,785	0	0	0	0	0	0	0	65,785
Clarksburg	5,325	0	0	0	0	0	0	0	5,325

Schedule 1-B

DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Clarksville	33,128	0	0	0	0	0	0	0	33,128
Clarkton	51,478	0	0	0	0	0	0	0	51,478
Clayton	0	2,669,630	0	0	0	0	0	0	2,669,630
Cleveland	32,026	0	0	0	0	0	0	0	32,026
Clever	55,280	27,619	0	0	0	0	0	0	82,899
Climax Springs	2,789	0	0	0	0	0	0	0	2,789
Clinton	1,594,393	1,176,712	759,168	169,938	0	0	0	0	3,700,211
Cole Camp	88,999	0	36,912	0	0	0	0	0	125,911
Collins	52,174	0	0	2,118	0	0	0	0	54,292
Columbia	15,912,770	7,667,536	7,676,546	0	0	0	0	0	31,256,852
Cool Valley	0	46,901	0	0	0	0	0	0	46,901
Concordia	282,881	274,028	66,499	0	0	0	0	0	623,408
Conway	60,063	30,031	0	0	0	0	0	0	90,094
Corder	10,121	5,061	0	2,779	0	0	0	0	17,961
Cottleville	234,731	0	0	0	0	0	0	0	234,731
Country Club Hills	0	75,438	0	0	0	0	0	0	75,438
Country Club Village	32,661	0	0	0	0	0	0	0	32,661
Craig	11,914	0	0	0	0	0	0	0	11,914
Crane	114,927	0	53,873	13,071	0	0	0	0	181,871
Creighton	18,433	0	0	0	0	0	0	0	18,433
Crestwood	0	3,820,477	0	0	0	0	0	0	3,820,477
Creve Coeur	0	2,126,775	0	0	0	0	0	0	2,126,775
Crocker	93,408	0	22,029	0	0	0	0	0	115,437
Crystal City	723,789	344,460	0	0	0	0	0	0	1,068,249
Crystal Lake	2,177	0	0	0	0	0	0	0	2,177
Crystal Lake Park	0	24,964	0	0	0	0	0	0	24,964
Cuba	536,528	0	269,450	0	0	0	0	0	805,978
Curryville	6,435	0	0	0	0	0	0	0	6,435
Dardeene Prairie	0	41,720	0	0	0	0	0	0	41,720
De Soto	816,440	389,723	0	0	0	0	0	0	1,206,163
Dearborn	22,684	0	0	0	0	0	0	0	22,684
Deepwater	11,366	0	0	0	0	0	0	0	11,366

Schedule 1-B

DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Dellwood	0	491,916	0	0	0	0	0	0	491,916
Delta	25,161	10,935	0	0	0	0	0	0	36,096
Des Peres	0	3,977,643	0	382,302	0	0	0	0	4,359,945
Desloge	654,285	310,300	310,300	0	0	0	0	0	1,274,885
Dexter	1,038,839	1,125,923	0	0	0	0	0	0	2,164,762
Diamond	40,986	0	0	0	0	0	0	0	40,986
Diggins	14,294	0	0	0	0	0	0	0	14,294
Dixon	132,786	0	59,085	0	0	0	0	0	191,871
Doniphan	389,475	0	185,918	0	0	0	0	0	575,393
Doolittle	28,833	0	0	0	0	0	0	0	28,833
Drexel	91,242	45,621	0	0	0	0	0	0	136,863
Dudley	33,144	0	0	0	0	0	0	0	33,144
Duenweg	74,624	37,310	0	0	0	0	0	0	111,934
Duquesne	141,050	0	0	0	0	0	0	0	141,050
Dutchtown	8,138	0	0	0	0	0	0	0	8,138
Eagleville	75,254	47,022	18,813	0	0	0	0	0	141,089
East Lynne	9,783	4,891	0	0	0	0	0	0	14,674
East Prairie	204,196	50,642	0	0	0	0	0	0	254,838
Easton	6,573	0	0	0	0	0	0	0	6,573
Edgar Springs	12,391	0	0	0	0	0	0	0	12,391
Edgerton	26,016	0	0	0	0	0	0	0	26,016
Edina	124,961	0	0	0	0	0	0	0	124,961
Edmundson	0	352,533	0	9,712	0	0	0	0	362,245
El Dorado Springs	385,905	192,941	0	0	0	0	0	0	578,846
Eldon	818,853	476,563	306,546	0	0	0	0	0	1,601,962
Ellington	242,129	58,979	0	0	0	0	0	0	301,108
Ellisville	0	1,556,846	0	0	0	0	0	0	1,556,846
Ellsinore	32,982	15,703	0	0	0	0	0	0	48,685
Elsberry	160,304	0	70,058	10,656	0	0	0	0	241,018
Elvins	0	0	0	0	0	0	0	0	0
Eminence	65,758	31,503	31,473	0	0	0	0	0	128,734
Emma	10,821	0	0	0	0	0	0	0	10,821

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DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Eolia	23,991	0	0	0	0	0	0	0	23,991
Essex	16,489	0	0	0	0	0	0	0	16,489
Esther	0	0	0	0	0	0	0	0	0
Eureka	0	2,030,930	0	0	0	0	0	0	2,030,930
Everton	12,685	0	0	0	0	0	0	0	12,685
Ewing	26,019	0	0	0	0	0	0	0	26,019
Excelsior Springs	1,344,220	671,717	639,808	125,556	0	0	0	0	2,781,301
Exeter	16,182	0	0	0	0	0	0	0	16,182
Fair Grove	100,281	50,131	50,132	0	0	0	0	0	200,544
Fair Play	10,254	10,257	10,257	0	0	0	0	0	30,768
Fairfax	38,331	0	0	0	0	0	0	0	38,331
Fairview	13,874	0	0	0	0	0	0	0	13,874
Farber	10,871	0	0	0	0	0	0	0	10,871
Farmington	2,799,308	1,399,653	0	0	0	0	0	0	4,198,961
Fayette	178,455	19,840	0	0	0	0	0	0	198,295
Fenton	0	3,134,452	0	0	0	0	0	0	3,134,452
Ferguson	0	1,397,601	0	0	0	0	0	0	1,397,601
Ferrelview	18,575	0	0	0	0	0	0	0	18,575
Festus	2,503,595	610,885	1,222,020	0	0	0	0	0	4,336,500
Fisk	30,813	14,268	0	0	0	0	0	0	45,081
Flat River	0	0	0	0	0	0	0	0	0
Flint Hill	88,539	0	0	0	0	0	0	0	88,539
Flordell Hills	0	50,856	0	5,087	0	0	0	0	55,943
Florissant	0	4,335,982	0	0	0	0	0	0	4,335,982
Foley	9,186	0	0	0	0	0	0	0	9,186
Fordland	34,601	0	0	0	0	0	0	0	34,601
Forest City	11,208	0	0	0	0	0	0	0	11,208
Foristell	152,246	76,123	0	33,327	0	0	0	0	261,696
Forsyth	250,515	241,705	0	0	0	0	0	0	492,220
Frankford	10,106	0	0	0	0	0	0	0	10,106
Franklin	4,361	2,180	2,180	0	0	0	0	0	8,721
Fredericktown	477,095	0	224,119	0	0	0	0	0	701,214

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DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Freeburg	119,566	29,892	0	0	0	0	0	0	149,458
Freeman	37,157	0	0	0	0	0	0	0	37,157
Fremont Hills	25,029	0	0	1,456	0	0	0	0	26,485
Frontenac	0	1,005,601	0	0	0	0	0	0	1,005,601
Fulton	1,286,350	643,168	643,176	0	0	0	0	0	2,572,694
Gainesville	151,291	0	0	0	0	0	0	0	151,291
Galena	18,621	0	0	0	0	0	0	0	18,621
Gallatin	122,369	0	0	6,218	0	0	0	0	128,587
Garden City	101,499	0	45,650	0	0	0	0	0	147,149
Gasconade	5,457	0	0	0	0	0	0	0	5,457
Gerald	112,580	0	53,317	0	0	0	0	0	165,897
Gerster	775	0	0	0	0	0	0	0	775
Gideon	36,746	0	0	0	0	0	0	0	36,746
Gilliam	3,914	489	0	0	0	0	0	0	4,403
Gilman City	14,514	0	0	0	0	0	0	0	14,514
Gladstone	3,216,595	2,278,820	1,520,018	8,880	0	0	0	0	7,024,313
Glasgow	93,359	23,324	43,055	0	0	0	0	0	159,738
Glendale	0	440,287	0	31,511	0	0	0	0	471,798
Golden City	30,970	17,695	17,695	0	0	0	0	0	66,360
Goodman	57,306	0	0	0	0	0	0	0	57,306
Gower	74,866	18,740	0	13,228	0	0	0	0	106,834
Grain Valley	462,538	208,687	208,768	0	0	0	0	0	879,993
Granby	196,322	36,804	0	0	0	0	0	0	233,126
Grandin	6,132	0	0	0	0	0	0	0	6,132
Grandview	3,001,498	2,892,708	1,418,394	0	0	0	0	0	7,312,600
Grant City	120,734	0	0	0	0	0	0	0	120,734
Grantwood	0	48,234	0	4,825	0	0	0	0	53,059
Gravois Mills	37,900	0	0	0	0	0	0	0	37,900
Green City	49,504	24,733	0	0	0	0	0	0	74,237
Green Park	0	396,724	0	0	0	0	0	0	396,724
Green Ridge	30,772	0	0	0	0	0	0	0	30,772
Greenfield	119,645	0	0	0	0	0	0	0	119,645

Schedule 1-B

DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Greentop	19,766	0	0	0	0	0	0	0	19,766
Greenville	34,561	32,420	0	0	0	0	0	0	66,981
Greenwood	248,885	109,488	109,511	0	0	0	0	0	467,884
Hale	22,155	11,078	11,078	0	0	0	0	0	44,311
Hallsville	58,152	0	0	0	0	0	0	0	58,152
Hamilton	115,140	0	57,569	0	0	0	0	0	172,709
Hannibal	2,382,421	2,714,240	0	0	0	0	0	0	5,096,661
Hardin	18,114	0	0	0	0	0	0	0	18,114
Harrisburg	15,581	0	0	0	0	0	0	0	15,581
Harrisonville	1,776,589	858,197	0	0	0	0	0	0	2,634,786
Hartsburg	1,287	0	0	0	0	0	0	0	1,287
Hartville	69,105	34,549	0	0	0	0	0	0	103,654
Hawk Point	35,946	0	0	0	0	0	0	0	35,946
Hayti	270,229	201,750	128,230	0	0	0	0	0	600,209
Hayti Heights	12,538	4,831	0	0	0	0	0	0	17,369
Hazelwood	0	2,738,258	0	566,403	0	0	0	0	3,304,661
Henrietta	28,419	0	0	0	0	0	0	0	28,419
Herculaneum	461,599	0	0	0	0	0	0	0	461,599
Hermann	402,869	96,847	193,702	0	0	0	0	0	693,418
Hermitage	108,162	52,993	0	6,391	0	0	0	0	167,546
Higbee	18,452	0	9,226	0	0	0	0	0	27,678
Higginsville	492,586	237,162	231,916	0	0	0	0	0	961,664
High Hill	7,886	0	0	0	0	0	0	0	7,886
Highlandville	27,125	0	0	0	0	0	0	0	27,125
Hillsboro	244,267	91,599	0	0	0	0	0	0	335,866
Hillsdale	0	80,682	0	0	0	0	0	0	80,682
Holcomb	36,713	0	0	0	0	0	0	0	36,713
Holden	234,508	0	107,545	19,585	0	0	0	0	361,638
Hollister	857,357	428,678	412,300	0	0	0	0	0	1,698,335
Holt	45,953	44,602	1,753	0	0	0	0	0	92,308
Holts Summit	468,757	112,906	112,906	63,425	0	0	0	0	757,994
Homestown	2,150	0	0	0	0	0	0	0	2,150

Schedule 1-B

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Hornersville	26,659	0	0	0	0	0	0	0	26,659
Houston	473,578	112,536	112,844	0	0	0	0	0	698,958
Howardville	3,377	0	0	254	0	0	0	0	3,631
Humansville	45,733	30,774	0	0	0	0	0	0	76,507
Hunnewell	5,204	0	0	0	0	0	0	0	5,204
Huntsville	55,840	0	27,920	0	0	0	0	0	83,760
Hurley	4,348	0	0	0	0	0	0	0	4,348
Iberia	90,165	88,042	0	0	0	0	0	0	178,207
Illmo-Scott City	74	0	0	0	0	0	0	0	74
Independence	17,072,008	12,600,835	0	0	0	0	0	0	29,672,843
Indian Point (Village of)	142,056	71,028	0	0	0	0	0	0	213,084
Innsbrook (Village of)	32,195	0	0	0	0	0	0	0	32,195
Ironton Mountain Lake	471	0	0	0	0	0	0	0	471
Ironton	199,106	93,794	93,811	0	0	0	0	0	386,711
Jackson	1,723,958	0	829,711	0	0	0	0	0	2,553,669
Jamesport	59,369	0	0	0	0	0	0	0	59,369
Jasper	59,453	29,726	26,428	0	0	0	0	0	115,607
Jefferson City	8,268,768	4,003,080	162	0	0	0	0	0	12,272,010
Jennings	0	1,038,911	0	0	0	0	0	0	1,038,911
Jonesburg	52,705	24,175	0	0	0	0	0	0	76,880
Joplin	10,384,777	2,573,493	5,191,965	0	0	0	0	0	18,150,235
Josephville	1,795	0	0	0	0	0	0	0	1,795
Kahoka	187,669	0	0	0	0	0	0	0	187,669
Kansas City	62,509,711	24,088,910	31,256,828	22,737,129	0	0	0	0	140,592,578
Kearney	769,985	359,350	360,905	0	0	0	0	0	1,490,240
Kelso	40,339	0	0	0	0	0	0	0	40,339
Kennett	1,225,305	0	0	0	0	0	0	0	1,225,305
Kidder	34,292	0	0	0	0	0	0	0	34,292
Kimberling City	308,134	294,739	0	37,446	0	0	0	0	640,319
Kimmswick	43,379	0	21,690	0	0	0	0	0	65,069
King City	95,737	0	0	0	0	0	0	0	95,737
Kingdom City	237,537	118,763	0	0	0	0	0	0	356,300

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DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Kinloch	0	24,527	0	0	0	0	0	0	24,527
Kirksville	2,170,873	1,124,298	1,052,597	0	0	0	0	0	4,347,768
Kirkwood	0	4,323,345	0	149,300	0	0	0	0	4,472,645
Knob Noster	163,521	75,221	75,298	27,727	0	0	0	0	341,767
Koshkonong	8,429	4,366	0	0	0	0	0	0	12,795
La Belle	35,740	0	0	0	0	0	0	0	35,740
La Grange	42,122	0	0	0	0	0	0	0	42,122
La Monte	81,705	0	0	0	0	0	0	0	81,705
La Plata	76,685	0	0	0	0	0	0	0	76,685
Ladonia	0	11,843	11,843	0	0	0	0	0	23,686
Ladue	0	767,442	0	0	0	0	0	0	767,442
Lake Ozark	491,271	239,372	240,004	0	0	0	0	0	970,647
Lake St. Louis	534,789	0	267,338	0	0	0	0	0	802,127
Lakeside	295	0	0	0	0	0	0	0	295
Lamar	505,978	252,989	252,989	0	0	0	0	0	1,011,956
Lanagan	18,373	0	283	0	0	0	0	0	18,656
Lancaster	80,087	0	0	0	0	0	0	0	80,087
Lathrop	109,865	54,924	0	0	0	0	0	0	164,789
Laurie	399,522	196,599	87,603	0	0	0	0	0	683,724
Lawson	179,298	89,649	0	0	0	0	0	0	268,947
Leadington	183,421	91,711	91,711	15,746	0	0	0	0	382,589
Leadwood	32,328	0	0	0	0	0	0	0	32,328
Lebanon	2,636,049	1,286,191	1,286,188	0	0	0	0	0	5,208,428
Lee's Summit	10,399,081	8,944,354	4,993,813	0	0	0	0	0	24,337,248
Leeton	27,603	13,801	0	0	0	0	0	0	41,404
Levasy	5,425	0	0	0	0	0	0	0	5,425
Lexington	381,793	364,810	0	0	0	0	0	0	746,603
Liberal	30,489	0	0	0	0	0	0	0	30,489
Liberty	2,987,602	2,802,466	695,564	0	0	0	0	0	6,485,632
Licking	195,963	97,970	0	0	0	0	0	0	293,933
Lilbourn	53,365	0	0	1,020	0	0	0	0	54,385
Lincoln	76,320	35,887	0	11,468	0	0	0	0	123,675

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DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Linn	208,653	0	0	0	0	0	0	0	208,653
Linn Creek	78,905	58,917	19,464	22,230	0	0	0	0	179,516
Lockwood	73,276	0	0	5,425	0	0	0	0	78,701
Loma Linda	26,162	0	0	0	0	0	0	0	26,162
Lone Jack	43,057	9,919	0	0	0	0	0	0	52,976
Louisiana	633,330	0	0	34,812	0	0	0	0	668,142
Lowry City	33,565	0	0	2,728	0	0	0	0	36,293
Lutesville	32	0	0	0	0	0	0	0	32
Macks Creek	12,731	0	0	0	0	0	0	0	12,731
Macon	768,043	35,360	0	0	0	0	0	0	803,403
Madison	25,898	0	0	0	0	0	0	0	25,898
Malden	528,476	128,012	0	0	0	0	0	0	656,488
Malta Bend	4,939	0	0	0	0	0	0	0	4,939
Manchester	0	2,049,200	0	0	0	0	0	0	2,049,200
Mansfield	105,760	60,474	0	0	0	0	0	0	166,234
Maplewood	0	1,069,036	0	48,216	0	0	0	0	1,117,252
Marble Hill	228,160	114,081	0	0	0	0	0	0	342,241
Marceline	191,979	0	86,931	0	0	0	0	0	278,910
Marionville	138,460	54,510	69,230	0	0	0	0	0	262,200
Marquand	8,564	0	0	0	0	0	0	0	8,564
Marshall	1,234,141	620,265	0	0	0	0	0	0	1,854,406
Marshfield	820,354	410,034	0	0	0	0	0	0	1,230,388
Marston	56,214	28,104	0	8,338	0	0	0	0	92,656
Marthasville	0	32,185	32,185	3,966	0	0	0	0	68,336
Martinsburg	39,745	0	0	0	0	0	0	0	39,745
Maryland Heights	0	3,364,602	0	0	0	0	0	0	3,364,602
Maryville	1,458,758	1,081,411	0	0	0	0	0	0	2,540,169
Matthews	101,882	54,280	0	0	0	0	0	0	156,162
Maysville	55,096	13,768	27,536	0	0	0	0	0	96,400
Memphis	247,939	0	0	0	0	0	0	0	247,939
Merriam Woods	19,008	0	0	0	0	0	0	0	19,008
Meta	23,236	0	0	0	0	0	0	0	23,236

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DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Mexico	1,349,110	634,857	0	0	0	0	0	0	1,983,967
Middletown	14,070	0	0	0	0	0	0	0	14,070
Milan	194,407	0	0	0	0	0	0	0	194,407
Miller	37,846	0	16,931	0	0	0	0	0	54,777
Miner	433,336	428,368	0	6,304	0	0	0	0	868,008
Moberly	1,945,011	1,853,755	927,061	0	0	0	0	0	4,725,827
Mokane	16,127	0	0	0	0	0	0	0	16,127
Monett	1,548,919	774,417	0	0	0	0	0	0	2,323,336
Monroe City	300,504	140,209	0	0	0	0	0	0	440,713
Montgomery City	300,367	0	138,623	0	0	0	0	0	438,990
Montrose	26,868	13,434	0	0	0	0	0	0	40,302
Morehouse	29,221	0	0	0	0	0	0	0	29,221
Morley	13,024	0	0	0	0	0	0	0	13,024
Morrison	5,972	0	0	0	0	0	0	0	5,972
Mosby	104,247	0	0	0	0	0	0	0	104,247
Moscow Mills	263,149	0	126,541	0	0	0	0	0	389,690
Mound City	58,254	58,439	0	0	0	0	0	0	116,693
Mount Vernon	444,525	222,028	0	0	0	0	0	0	666,553
Mountain Grove	825,295	412,592	0	0	0	0	0	0	1,237,887
Mountain View	391,074	0	190,484	0	0	0	0	0	581,558
Naylor	22,984	9,918	9,919	1,086	0	0	0	0	43,907
Neelyville	9,788	0	0	0	0	0	0	0	9,788
Neosho	1,811,376	1,306,655	655,093	0	0	0	0	0	3,773,124
Nevada	1,168,476	1,168,365	584,431	0	0	0	0	0	2,921,272
New Bloomfield	25,365	0	0	0	0	0	0	0	25,365
New Cambria	10,179	0	0	0	0	0	0	0	10,179
New Florence	96,816	46,102	46,102	0	0	0	0	0	189,020
New Franklin	37,492	18,746	14,939	0	0	0	0	0	71,177
New Haven	185,775	0	87,936	0	0	0	0	0	273,711
New London	90,759	0	26,641	0	0	0	0	0	117,400
New Madrid	196,702	97,364	0	30,463	0	0	0	0	324,529
New Melle	20,970	0	0	1,718	0	0	0	0	22,688

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DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Newburg	15,184	6,627	6,626	0	0	0	0	0	28,437
Niangua	15,092	0	7,632	0	0	0	0	0	22,724
Nixa	1,677,366	0	838,683	0	0	0	0	0	2,516,049
Noel	117,026	71,179	54,217	0	0	0	0	0	242,422
Norborne	37,974	0	0	0	0	0	0	0	37,974
Normandy	0	85,042	0	0	0	0	0	0	85,042
North Kansas City	2,749,302	0	1,360,836	0	0	0	0	0	4,110,138
Northmoor	156,111	0	0	0	0	0	0	0	156,111
Northwoods	0	292,811	0	0	0	0	0	0	292,811
Norwood	30,431	15,124	0	0	0	0	0	0	45,555
O'Fallon	8,752,182	0	4,198,293	0	0	0	0	0	12,950,475
Oak Grove	592,798	455,679	455,691	0	0	0	0	0	1,504,168
Oakland	0	84,123	0	0	0	0	0	0	84,123
Oakview	14,502	6,784	0	24,918	0	0	0	0	46,204
Odessa	587,992	367,494	290,209	0	0	0	0	0	1,245,695
Old Monroe	33,713	8,037	8,037	0	0	0	0	0	49,787
Olivette	0	1,051,229	0	103,194	0	0	0	0	1,154,423
Oran	52,073	26,016	0	0	0	0	0	0	78,089
Oronogo	30,691	0	0	0	0	0	0	0	30,691
Orrick	41,954	0	18,082	0	0	0	0	0	60,036
Osage Beach	3,756,639	1,857,223	1,858,108	0	0	0	0	0	7,471,970
Osceola	61,957	34,820	0	0	0	0	0	0	96,777
Otterville	27,143	0	0	0	0	0	0	0	27,143
Owensville	486,519	235,449	235,893	0	0	0	0	0	957,861
Ozark	1,336,668	668,284	0	0	0	0	0	0	2,004,952
Pacific	663,962	30,991	0	0	0	0	0	0	694,953
Pagedale	0	216,104	0	0	0	0	0	0	216,104
Palmyra	359,981	172,797	0	0	0	0	0	0	532,778
Paris	124,365	48,621	48,669	0	0	0	0	0	221,655
Park Hills	525,543	383,858	241,272	0	0	0	0	0	1,150,673
Parkville	636,091	0	299,978	0	0	0	0	0	936,069
Parkway	12,147	0	0	0	0	0	0	0	12,147

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DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Parma	25,209	0	0	1,274	0	0	0	0	26,483
Pasadena Hills	0	62,655	0	6,267	0	0	0	0	68,922
Pasadena Park	0	26,712	0	0	0	0	0	0	26,712
Pattonsburg	30,493	0	0	3,367	0	0	0	0	33,860
Peculiar	244,237	184,898	109,941	58,037	0	0	0	0	597,113
Perry	79,147	0	36,779	0	0	0	0	0	115,926
Perryville	1,321,167	495,536	660,584	0	0	0	0	0	2,477,287
Pevely	415,319	0	197,098	0	0	0	0	0	612,417
Piedmont	368,675	175,624	175,624	0	0	0	0	0	719,923
Pierce City	51,351	29,220	29,343	0	0	0	0	0	109,914
Pilot Grove	35,804	0	17,902	7,727	0	0	0	0	61,433
Pilot Knob	59,133	29,566	27,700	0	0	0	0	0	116,399
Pine Lawn	0	277,220	0	0	0	0	0	0	277,220
Pineville	91,849	45,924	0	751,299	0	0	0	0	889,072
Plato	6,666	0	0	0	0	0	0	0	6,666
Platte City	541,318	541,265	0	0	0	0	0	0	1,082,583
Platte Woods	75,781	0	37,891	0	0	0	0	0	113,672
Plattsburg	188,338	187,814	0	0	0	0	0	0	376,152
Pleasant Hill	569,193	284,589	260,529	0	0	0	0	0	1,114,311
Pleasant Hope	45,619	9,234	9,235	2,835	0	0	0	0	66,923
Pleasant Valley	223,206	228,267	55,760	0	0	0	0	0	507,233
Polo	27,958	26,686	26,771	0	0	0	0	0	81,415
Poplar Bluff	3,580,235	2,625,237	0	0	0	0	0	0	6,205,472
Portage Des Sioux	14,628	0	0	0	0	0	0	0	14,628
Portageville	283,603	135,064	0	0	0	0	0	0	418,667
Potosi	561,964	0	0	0	0	0	0	0	561,964
Preston	8,746	0	0	0	0	0	0	0	8,746
Princeton	100,280	0	0	0	0	0	0	0	100,280
Purdy	44,058	0	0	0	0	0	0	0	44,058
Puxico	104,037	0	0	0	0	0	0	0	104,037
Queen City	28,234	7,074	7,074	0	0	0	0	0	42,382
Qulin	22,939	11,471	0	0	0	0	0	0	34,410

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DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Randolph	67,094	2,490	0	0	0	0	0	0	69,584
Raymore	1,420,207	1,338,641	669,011	0	0	0	0	0	3,427,859
Raytown	2,744,476	660,833	114,553	0	0	0	0	0	3,519,862
Redings Mill	4,326	0	0	0	0	0	0	0	4,326
Reeds Spring	70,119	35,059	0	0	0	0	0	0	105,178
Republic	954,366	477,187	477,182	0	0	0	0	0	1,908,735
Rich Hill	75,849	0	0	0	0	0	0	0	75,849
Richland	138,660	62,486	62,508	0	0	0	0	0	263,654
Richmond	929,425	0	434,164	0	0	0	0	0	1,363,589
Richmond Heights	0	4,008,110	0	0	0	0	0	0	4,008,110
Ridgeway	30,687	0	0	0	0	0	0	0	30,687
Risco	15,206	0	0	0	0	0	0	0	15,206
River Bend	17,485	0	0	0	0	0	0	0	17,485
Riverside	947,763	0	0	154,533	0	0	0	0	1,102,296
Riverview	0	171,852	0	17,190	0	0	0	0	189,042
Rocheport	16,751	8,376	0	0	0	0	0	0	25,127
Rock Hill	0	946,018	0	0	0	0	0	0	946,018
Rock Port	169,776	84,887	0	26,883	0	0	0	0	281,546
Rockaway Beach	37,712	17,265	17,265	0	0	0	0	0	72,242
Rockville	8,152	0	0	0	0	0	0	0	8,152
Rogersville	196,226	7,890	90,108	0	0	0	0	0	294,224
Rolla	3,248,960	3,249,050	1,624,478	0	0	0	0	0	8,122,488
Rosebud	31,007	0	14,612	0	0	0	0	0	45,619
Russellville	46,894	0	0	0	0	0	0	0	46,894
Rutledge	10,747	0	0	0	0	0	0	0	10,747
Saginaw	17,222	0	0	0	0	0	0	0	17,222
Salem	890,054	408,954	0	0	0	0	0	0	1,299,008
Salisbury	153,731	0	0	0	0	0	0	0	153,731
Sarcoxi	88,902	38,130	38,141	0	0	0	0	0	165,173
Savannah	549,287	0	0	0	0	0	0	0	549,287
Scotsdale	0	3,108	0	0	0	0	0	0	3,108
Scott City	336,275	76,709	152,785	0	0	0	0	0	565,769

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DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Sedalia	3,732,906	3,178,950	1,796,637	0	0	0	0	0	8,708,493
Seligman	63,056	31,491	0	0	0	0	0	0	94,547
Senath	53,413	0	0	0	0	0	0	0	53,413
Seneca	158,141	72,201	72,201	0	0	0	0	0	302,543
Seymour	162,664	0	0	0	0	0	0	0	162,664
Shelbina	196,949	49,223	0	0	0	0	0	0	246,172
Shelbyville	28,172	0	0	0	0	0	0	0	28,172
Sheldon	21,181	0	0	0	0	0	0	0	21,181
Shrewsbury	0	1,040,255	0	0	0	0	0	0	1,040,255
Sikeston	2,740,581	1,369,085	1,369,849	0	0	0	0	0	5,479,515
Silex	30,390	0	0	3,308	0	0	0	0	33,698
Silver Creek	22,177	0	0	0	0	0	0	0	22,177
Slater	100,990	50,495	50,496	0	0	0	0	0	201,981
Smithton	13,777	0	0	0	0	0	0	0	13,777
Smithville	696,126	0	329,334	68,084	0	0	0	0	1,093,544
Southwest City	90,337	17,129	42,958	69,657	0	0	0	0	220,081
Sparta	75,411	0	0	0	0	0	0	0	75,411
Spickard	5,634	0	0	0	0	0	0	0	5,634
Springfield	33,470,727	8,131,772	4,064,552	3,028,519	0	0	0	0	48,695,570
St. Ann	0	2,477,346	0	0	0	0	0	0	2,477,346
St. Charles	9,948,794	4,803,000	0	0	0	0	0	0	14,751,794
St. Clair	531,742	265,818	0	0	0	0	0	0	797,560
St. Elizabeth	22,637	0	0	0	0	0	0	0	22,637
St. James	425,432	0	212,601	0	0	0	0	0	638,033
St. John	0	458,396	0	0	0	0	0	0	458,396
St. Joseph	14,497,881	4,838,360	1,451,504	0	0	0	0	0	20,787,745
St. Louis	47,480,196	56,360,029	25,896,445	24,241,770	0	0	0	0	153,978,440
St. Martins	31,730	0	0	0	0	0	0	0	31,730
St. Mary	21,929	0	10,965	0	0	0	0	0	32,894
St. Peters	11,131,757	1,113,659	5,565,879	0	0	0	0	0	17,811,295
St. Robert	1,398,184	699,067	684,592	0	0	0	0	0	2,781,843
St. Thomas	11,485	0	0	0	0	0	0	0	11,485

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 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Stanberry	0	47,539	0	0	0	0	0	0	47,539
Ste. Genevieve	552,375	259,119	259,119	56,460	0	0	0	0	1,127,073
Steele	124,089	61,957	0	0	0	0	0	0	186,046
Steelville	210,550	105,189	0	0	0	0	0	0	315,739
Stella	2,645	0	0	0	0	0	0	0	2,645
Stewartsville	36,995	18,221	0	0	0	0	0	0	55,216
Stockton	190,952	95,415	95,476	16,952	0	0	0	0	398,795
Stoutland	8,689	0	0	0	0	0	0	0	8,689
Stover	85,320	0	39,513	0	0	0	0	0	124,833
Strafford	222,097	111,049	0	0	0	0	0	0	333,146
Sturgeon	42,521	0	18,397	0	0	0	0	0	60,918
Sugar Creek	249,604	0	0	23,072	0	0	0	0	272,676
Sullivan	1,334,015	666,556	0	0	0	0	0	0	2,000,571
Summersville	48,182	0	22,633	0	0	0	0	0	70,815
Sunrise Beach	140,895	0	69,752	19,753	0	0	0	0	230,400
Sunset Hills	0	1,162,937	0	0	0	0	0	0	1,162,937
Sweet Springs	102,721	44,514	44,513	0	0	0	0	0	191,748
Table Rock Townsite	11,182	0	0	0	0	0	0	0	11,182
Taneyville	10,396	0	0	0	0	0	0	0	10,396
Taos	21,643	0	0	0	0	0	0	0	21,643
Tarkio	179,806	0	0	0	0	0	0	0	179,806
Thayer	339,741	0	0	0	0	0	0	0	339,741
Theodosia	46,319	0	0	0	0	0	0	0	46,319
Tipton	182,692	0	0	0	0	0	0	0	182,692
Town and Country	0	2,279,954	0	0	0	0	0	0	2,279,954
Tracy	15,388	0	0	0	0	0	0	0	15,388
Trenton	696,899	346,588	0	0	0	0	0	0	1,043,487
Trimble	11,996	0	0	0	0	0	0	0	11,996
Troy	1,831,710	0	894,358	0	0	0	0	0	2,726,068
Truesdale	39,825	0	0	0	0	0	0	0	39,825
Tuscumbia	11,614	0	0	0	0	0	0	0	11,614
Twin Oaks	0	238,211	0	0	0	0	0	0	238,211

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DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Union	1,307,176	326,815	653,564	0	0	0	0	0	2,287,555
Unionville	169,028	0	0	0	0	0	0	0	169,028
University City	0	3,388,009	0	204,509	0	0	0	0	3,592,518
Uplands Park	0	25,128	0	2,513	0	0	0	0	27,641
Urbana	36,209	0	17,940	0	0	0	0	0	54,149
Urich	51,996	26,030	0	0	0	0	0	0	78,026
Valley Park	0	691,248	0	0	0	0	0	0	691,248
Van Buren	128,943	60,525	0	0	0	0	0	0	189,468
Vandalia	285,999	142,706	0	0	0	0	0	0	428,705
Vandiver	106,737	0	0	0	0	0	0	0	106,737
Velda	0	88,275	0	0	0	0	0	0	88,275
Velda Village Hills	0	59,542	0	0	0	0	0	0	59,542
Verona	24,523	0	0	0	0	0	0	0	24,523
Versailles	426,000	416,777	0	0	0	0	0	0	842,777
Viburnum	58,765	0	0	0	0	0	0	0	58,765
Vienna	90,005	0	43,823	36,268	0	0	0	0	170,096
Village of Four Seasons	189,156	94,578	0	0	0	0	0	0	283,734
Vinita Park	0	243,963	0	2,277	0	0	0	0	246,240
Vinita Terrace	0	15,951	0	0	0	0	0	0	15,951
Walnut Grove	37,987	0	0	0	0	0	0	0	37,987
Wardell	12,723	0	0	0	0	0	0	0	12,723
Wardsville	26,466	0	0	0	0	0	0	0	26,466
Warrensburg	2,190,521	1,095,182	0	202,462	0	0	0	0	3,488,165
Warrenton	1,175,270	293,819	587,636	0	0	0	0	0	2,056,725
Warsaw	511,721	255,860	247,281	0	0	0	0	0	1,014,862
Warson Woods	0	201,510	0	0	0	0	0	0	201,510
Washburn	22,081	11,041	11,041	0	0	0	0	0	44,163
Washington	2,818,665	1,408,864	0	196,433	0	0	0	0	4,423,962
Waverly	44,483	0	19,396	0	0	0	0	0	63,879
Wayland	23,194	0	0	0	0	0	0	0	23,194
Waynesville	311,554	227,329	145,823	0	0	0	0	0	684,706
Weaubleau	30,652	5,040	0	0	0	0	0	0	35,692

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DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Webb City	1,226,887	627,066	580,291	0	0	0	0	0	2,434,244
Webster Groves	0	2,210,592	0	0	0	0	0	0	2,210,592
Weldon Spring	209,613	0	0	0	0	0	0	0	209,613
Wellsville	58,519	16,874	29,259	0	0	0	0	0	104,652
Wellston	0	134,379	0	0	0	0	0	0	134,379
Wentzville	2,307,263	1,116,608	1,117,174	714,552	0	0	0	0	5,255,597
West Plains	2,405,485	1,203,111	642,774	0	0	0	0	0	4,251,370
West Sullivan	3,161	790	0	0	0	0	0	0	3,951
Weston	148,981	0	74,584	19,261	0	0	0	0	242,826
Westphalia	39,478	0	0	3,914	0	0	0	0	43,392
Wheatland	17,007	0	7,174	0	0	0	0	0	24,181
Wheaton	49,599	0	0	0	0	0	0	0	49,599
Wilbur Park	0	25,947	0	0	0	0	0	0	25,947
Wildwood	0	1,796,303	0	0	0	0	0	0	1,796,303
Willard	265,653	255,307	0	14,294	0	0	0	0	535,254
Williamsville	21,715	7,437	0	0	0	0	0	0	29,152
Willow Springs	228,333	164,914	0	0	0	0	0	0	393,247
Windsor	203,940	89,821	0	0	0	0	0	0	293,761
Winfield	67,270	0	31,429	0	0	0	0	0	98,699
Winona	87,618	41,495	41,496	0	0	0	0	0	170,609
Woods Heights	26,993	0	0	630	0	0	0	0	27,623
Woodson Terrace	0	509,907	0	22,888	0	0	0	0	532,795
Wright City	175,756	39,618	79,236	0	0	0	0	0	294,610
Wyaconda	6,654	0	0	0	0	0	0	0	6,654
Wyatt	11,482	0	0	0	0	0	0	0	11,482
COUNTIES:									
Adair	0	0	0	0	1,272,861	1,272,243	0	0	2,545,104
Andrew	0	0	0	69,810	454,094	908,189	0	0	1,432,093
Atchison	0	0	0	0	0	716,787	0	0	716,787
Audrain	0	0	0	0	1,007,145	2,013,579	0	0	3,020,724
Barry	0	0	0	0	1,531,606	1,531,586	0	0	3,063,192
Barton	0	0	0	0	435,484	435,482	0	0	870,966

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DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
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 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Bates	0	0	0	74,204	0	1,051,293	0	0	1,125,497
Benton	0	0	0	0	623,538	966,602	0	0	1,590,140
Bollinger	0	0	0	0	279,892	279,894	0	0	559,786
Boone	0	0	0	0	9,559,751	10,304,200	0	0	19,863,951
Buchanan	0	0	0	0	5,118,380	6,141,807	0	0	11,260,187
Butler	0	0	0	0	2,422,985	2,422,718	0	0	4,845,703
Caldwell	0	0	0	58,579	206,355	502,157	0	0	767,091
Callaway	0	0	0	0	0	1,539,657	0	0	1,539,657
Camden	0	0	0	0	3,632,654	3,630,407	0	0	7,263,061
Cape Girardeau	0	0	0	0	5,400,552	415	0	0	5,400,967
Carroll	0	0	0	53,897	285,820	549,183	0	0	888,900
Carter	0	0	0	0	170,260	170,260	0	0	340,520
Cass	0	0	0	0	4,641,137	4,601,625	0	0	9,242,762
Cedar	0	0	0	0	425,871	450,217	0	0	876,088
Chariton	0	0	0	101,648	237,644	712,911	0	0	1,052,203
Christian	0	0	0	0	2,299,471	4,595,633	0	0	6,895,104
Clark	0	0	0	0	212,722	620,610	0	0	833,332
Clay	0	0	0	2,721,813	13,370,629	10,005,963	0	0	26,098,405
Clinton	0	0	0	86,670	510,111	510,070	0	0	1,106,851
Cole	0	0	0	391,714	0	4,711,669	0	0	5,103,383
Cooper	0	0	0	0	654,166	1,635,388	0	0	2,289,554
Crawford	0	0	0	0	864,734	1,955,735	0	0	2,820,469
Dade	0	0	0	52,845	216,231	372,676	0	0	641,752
Dallas	0	0	0	0	525,259	1,528,654	0	0	2,053,913
Daviess	0	0	0	38,011	0	662,364	0	0	700,375
Dekalb	0	0	0	0	574,299	574,301	0	0	1,148,600
Dent	0	0	0	0	649,272	0	0	0	649,272
Douglas	0	0	0	0	349,377	349,377	0	0	698,754
Dunklin	0	0	0	0	0	1,271,125	0	0	1,271,125
Franklin	0	0	0	0	4,674,746	7,011,553	0	0	11,686,299
Gasconade	0	0	0	0	705,538	705,543	0	0	1,411,081
Gentry	0	0	0	0	0	420,250	0	0	420,250

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 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Greene	0	0	0	0	19,454,585	17,484,972	0	0	36,939,557
Grundy	0	0	0	0	419,437	418,248	0	0	837,685
Harrison	0	0	0	0	0	865,332	0	0	865,332
Henry	0	0	0	63,755	1,097,510	0	0	0	1,161,265
Hickory	0	0	0	0	249,492	498,897	0	0	748,389
Holt	0	0	0	148,560	155,595	544,238	0	0	848,393
Howard	0	0	0	0	256,203	752,351	0	0	1,008,554
Howell	0	0	0	0	1,828,789	911,479	0	0	2,740,268
Iron	0	0	0	0	306,060	0	0	0	306,060
Jackson	0	0	0	0	40,620,192	20,369,076	0	0	60,989,268
Jasper	0	0	0	0	5,162,715	4,817,387	0	0	9,980,102
Jefferson	0	0	0	0	9,063,790	18,126,295	0	0	27,190,085
Johnson	0	0	0	334,823	1,860,103	3,581,793	0	0	5,776,719
Knox	0	0	0	0	132,305	396,821	0	0	529,126
Laclede	0	0	0	0	1,678,863	1,678,830	0	0	3,357,693
Lafayette	0	0	0	0	1,155,417	1,803,669	0	0	2,959,086
Lawrence	0	0	0	0	1,119,449	1,119,346	0	0	2,238,795
Lewis	0	0	0	144,005	254,782	778,533	0	0	1,177,320
Lincoln	0	0	0	0	1,798,192	4,673,271	0	0	6,471,463
Linn	0	0	0	103,657	567,097	567,099	0	0	1,237,853
Livingston	0	0	0	0	788,249	0	0	0	788,249
Macon	0	0	0	0	595,821	1,133,964	0	0	1,729,785
Madison	0	0	0	0	406,267	404,554	0	0	810,821
Maries	0	0	0	46,841	205,387	420,792	0	0	673,020
Marion	0	0	0	0	1,513,364	1,845,695	0	0	3,359,059
McDonald	0	0	0	0	674,942	1,854,297	0	0	2,529,239
Mercer	0	0	0	0	129,497	193,426	0	0	322,923
Miller	0	0	0	132,960	1,257,059	1,253,506	0	0	2,643,525
Mississippi	0	0	0	0	394,805	988,065	0	0	1,382,870
Moniteau	0	0	0	0	452,761	651,461	0	0	1,104,222
Monroe	0	0	0	45,837	248,719	248,669	0	0	543,225
Montgomery	0	0	0	0	381,545	953,287	0	0	1,334,832

Schedule 1-B

DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2003

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Morgan	0	0	0	0	864,562	924,752	0	0	1,789,314
New Madrid	0	0	0	0	1,347,953	0	0	0	1,347,953
Newton	0	0	0	0	1,976,711	2,635,615	0	0	4,612,326
Nodaway	0	0	0	0	898,046	897,820	0	0	1,795,866
Oregon	0	0	0	0	356,569	356,570	0	0	713,139
Osage	0	0	0	0	425,978	459,227	0	0	885,205
Ozark	0	0	0	0	233,352	701,265	0	0	934,617
Pemiscot	0	0	0	0	600,140	900,034	0	0	1,500,174
Perry	0	0	0	0	996,100	929,899	0	0	1,925,999
Pettis	0	0	0	349,023	2,256,941	2,260,723	0	0	4,866,687
Phelps	0	0	0	0	2,209,612	1,899,431	0	0	4,109,043
Pike	0	0	0	0	598,364	1,939,177	0	0	2,537,541
Platte	0	0	0	1,853,196	5,405,197	5,240,879	0	0	12,499,272
Polk	0	0	0	0	0	2,300,002	0	0	2,300,002
Pulaski	0	0	0	0	1,439,476	844	0	0	1,440,320
Putnam	0	0	0	0	0	565,154	0	0	565,154
Ralls	0	0	0	0	361,615	731,350	0	0	1,092,965
Randolph	0	0	0	0	1,160,977	656,148	0	0	1,817,125
Reynolds	0	0	0	0	167,020	0	0	0	167,020
Ray	0	0	0	0	762,499	1,524,998	0	0	2,287,497
Ripley	0	0	0	0	0	394,734	0	0	394,734
Saline	0	0	0	0	846,531	846,576	0	0	1,693,107
Schuyler	0	0	0	0	128,833	257,684	0	0	386,517
Scotland	0	0	0	0	0	413,310	0	0	413,310
Scott	0	0	0	0	1,495,644	1,485,800	0	0	2,981,444
Shannon	0	0	0	0	196,840	196,215	0	0	393,055
Shelby	0	0	0	37,545	211,445	422,857	0	0	671,847
St. Charles	0	0	0	4,487,153	18,927,664	41,173,431	0	0	64,588,248
St. Clair	0	0	0	0	224,826	0	0	0	224,826
St. Francois	0	0	0	0	2,883,916	2,725,443	0	0	5,609,359
St. Louis	0	0	114,214,442	0	0	13,592,507	152,224,099	0	280,031,048
Ste. Genevieve	0	0	0	0	637,456	636,765	0	0	1,274,221
Stoddard	0	0	0	0	1,067,275	612,165	0	0	1,679,440
Stone	0	0	0	253,163	1,766,572	4,571,773	0	0	6,591,508
Sullivan	0	0	0	0	203,876	611,475	0	0	815,351
Taney	0	0	0	0	5,474,507	11,135,756	0	0	16,610,263
Texas	0	0	0	0	784,013	0	0	0	784,013
Vernon	0	0	0	0	782,004	0	0	0	782,004
Warren	0	0	0	0	1,093,769	3,215,260	0	0	4,309,029
Washington	0	0	0	253,043	604,593	2,357,883	0	0	3,215,519
Wayne	0	0	0	0	397,809	397,808	0	0	795,617
Webster	0	0	0	0	1,040,199	1,456,227	0	0	2,496,426
Worth	0	0	0	138	60,647	93,050	0	0	153,835
Wright	0	0	0	0	666,794	662,104	0	0	1,328,898
DISTRICTS:									0
3 Trails Community Improvement District	0	0	0	0	0	0	0	63,450	63,450
Noel T. Adams Ambulance District	0	0	0	0	0	0	0	28,939	28,939
Smithville Area Fire Protection District	0	0	0	0	0	0	0	337,136	337,136
SNI Valley Fire Protection District	0	0	0	0	0	0	0	648,013	648,013
TOTALS	\$ 441,467,986	303,438,273	261,562,663	66,867,518	219,097,901	278,650,187	152,224,099	1,077,538	1,724,386,165

The accompanying Notes to the Supplementary Data are an integral part of this statement.

Notes to the Financial Statements and Supplementary Data

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
NOTES TO THE FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

Notes to the Financial Statements:

1. Significant Accounting Policies

A. Basis of Presentation

These financial statements relating to sales and use tax collections of the Division of Taxation and Collection of the Department of Revenue present the cash receipts and distributions of the various state funds as reflected on Exhibit A, the cash receipts and distributions of the various local funds as reflected on Exhibit B, and the cash additions, deductions, and changes in cash and investments of the various custodial accounts as reflected on Exhibit C.

The Department of Revenue prepares a Comprehensive Annual Financial Report (CAFR). The department intends for the CAFR to fairly present the financial position and results of operations of the Department of Revenue as measured by the financial activity of the various funds. The financial statements presented in this financial report are supporting schedules for the department's CAFR and do not contain all financial data contained in the CAFR. Therefore, users of these financial statements are advised to refer to the department's CAFR for the financial position and results of operations.

The "Total (Memorandum Only)" column shown on these financial statements is presented as additional analytical data. Because this column does not identify the restrictions that exist by fund, it should be read only with the reference to the details of each fund.

Appropriations for the operations of the Division of Taxation and Collection are maintained by the Division of Administration of the Department of Revenue, and therefore, operating expenditures are not presented.

General capital assets utilized by the Division of Taxation and Collection are included in the accounts of the Division of Administration of the Department of Revenue, and therefore, no statements of general capital assets are presented.

B. Basis of Accounting

These financial statements are presented on a cash basis of accounting and, as such, are prepared in conformity with an other comprehensive basis of accounting as described in the AICPA's Statement on Auditing Standards Number 62, which addresses special reports. The cash basis of accounting differs from accounting

principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

In the Combined Statement of Receipts and Distributions – State Funds and the Combined Statement of Receipts and Distributions – Local Funds, revenues are recognized when received. Distributions reflect the actual disbursement of receipts to various state and local funds, local political subdivisions, and taxpayers.

In the Combined Statement of Additions and Deductions – Custodial Accounts, additions reflect actual cash receipts. Deductions reflect actual disposition of cash receipts to various state and local funds, local political subdivisions, and taxpayers.

C. Fiscal Authority and Responsibility

Sales and use tax and motor vehicle sales tax receipts collected from businesses and individuals (for motor vehicle sales tax) are deposited into various state and local funds. (NOTE: Marine and ATV sales and use tax collections are deposited into the same funds as the state sales and use tax). One hundred percent of the state sales and use tax collections are deposited into the General Revenue Fund-State, School District Trust Fund, Conservation Commission Fund, Parks Sales Tax Fund, and Soil and Water Sales Tax Fund. In addition, motor vehicle sales tax collections are deposited into the funds noted above and the State Transportation Fund and State Road Fund. For the following local funds: Local Fuel Tax Trust Fund, Local Sales Tax Trust Fund, Local Use Tax Trust Fund, and Local Option Use Tax Trust Fund, actual tax proceeds are deposited into interest-bearing bank accounts until distributed. Subsequently ninety-nine percent of the collections and ninety-nine percent of the earned interest are distributed to the various political subdivisions with the remaining one percent going to the state's General Revenue Fund-State for a collection fee, except for the Local Fuel Tax Trust Fund which receives all of the collections.

Highway use tax receipts collected on vehicles purchased outside of Missouri but titled in Missouri, are deposited into the Conservation Commission Fund, Highway Department Fund, Parks Sales Tax Fund, Soil and Water Sales Tax Fund, State Road Fund and Local Fuel Tax Fund.

For operating purposes, the Division of Taxation and Collection of the Department of Revenue has been charged with the responsibility of administering transactions in the funds listed below. The State Treasurer, as fund custodian, and the Office of Administration provide administrative control over fund resources within the authority prescribed by the General Assembly for all state funds.

- 1) General Revenue Fund-State: This state fund, as authorized by Section 144.700, RSMo, receives three-fourths of the collections from the four percent state sales and use tax. This fund also receives payments from common carriers in interstate air transportation, as authorized by Section 144.807, RSMo, and receives three-eighths from the four percent motor vehicle sales tax as authorized by Section 144.070, RSMo.
- 2) Aviation Trust Fund: This state fund, authorized by Section 144.805, RSMo, receives sales tax on aviation jet fuel from common carriers. These taxes are paid as a result of exemptions to General Revenue sales tax. The exemptions are a result of direct-pay agreements between common carriers and the Department of Revenue.
- 3) Conservation Commission Fund: This state fund, authorized by Article IV, Section 43(a), Constitution of Missouri, receives collections of the one-eighth percent state sales and use tax, motor vehicle sales tax, and highway use tax.
- 4) Department of Revenue Information Fund: This state fund, authorized by Section 32.067, RSMo, receives collections from individuals, businesses, and governmental units, for the dissemination of information and publications. The related sales tax is also deposited into this fund.
- 5) Highway Department Fund: This state fund, as authorized by Section 144.440, RSMo, receives three-fourths of the collections from the four percent highway use tax.
- 6) Parks Sales Tax Fund: This state fund, as authorized by Article IV, Section 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the collections from a one-tenth percent state sales and use tax, motor vehicle sales tax and highway use tax.
- 7) School District Trust Fund: This state fund, as authorized by Section 144.701, RSMo, receives one-fourth of the collections from the four percent sales and use tax and one-eighth of the collections from the four percent motor vehicle sales tax.
- 8) Soil and Water Sales Tax Fund: This state tax fund, as authorized by Article IV, Section 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the collections from a one-tenth percent state sales and use tax, motor vehicle sales tax, and highway use tax.
- 9) State Road Fund and State Transportation: These state funds, as authorized by Section 144.070, RSMo, and Article IV, Section 30(b), Constitution of Missouri, receives three-eighths of the collections of the four percent state sales tax on the leasing of motor vehicles and motor

vehicle sales tax. In addition, as authorized by Section 144.440, RSMO, the state road fund receives three-sixteenths of the collections of the four percent highway use tax.

The Division of Taxation and Collection of the Department of Revenue has the sole responsibility for maintaining and disbursing fund resources for all local funds.

- 1) Local Fuel Tax Fund: This local fund, as authorized by Section 144.440, RSMo, receives one-eighth of the collections from the four percent motor vehicle sales tax and one-sixteenth of the collections from the four percent highway use tax. Actual tax proceeds are deposited in an interest-bearing bank account until distributed. Distribution is sixty percent to cities and forty percent to counties.
- 2) Local Sales Tax Trust Fund: This local fund receives collections generated from local sales taxes imposed by local political subdivisions. These taxes are authorized by Chapters 66, 67, 70, 92, 94, 162, 190, 238, 321, and 644, RSMo.
- 3) Local Use Tax Trust Fund: This local fund, as authorized by Section 144.748, RSMO, receives collections generated by an additional 1 1/2 percent use tax upon all transactions which are subject to the taxes imposed under Sections 144.600 to 144.745, RSMo. Net taxes and interest are subsequently distributed to the counties and cities.

Local Use Tax was declared unconstitutional by the Missouri Supreme Court in Fiscal Year 1996. The Department of Revenue began refunding local use tax in fiscal year 1998.

- 4) Local Option Use Tax Trust Fund: This local fund, as authorized by Section 144.759, RSMo, receives collections generated by a use tax, based on the local sales tax in effect, upon all transactions subject to taxes imposed under Sections 144.600 to 144.745, RSMo. Net taxes and interest are subsequently distributed to the counties and cities.

The Department of Revenue has shared responsibility with the State Treasurer for maintaining and disbursing account resources for all custodial accounts as explained in further detail in subsequent footnotes.

- 1) Cabaret Sales Tax Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Cabaret Sales Tax Account and actual custody of account resources ultimately rests with the department.

The Cabaret Sales Tax Account is an interest-bearing bank account where collections from a county cabaret sales tax are deposited. These collections, less a one percent collection fee deposited to the state's General Revenue Fund, are distributed to the county.

- 2) Compliance Clearing Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Compliance Clearing Account and actual custody of account resources ultimately rests with the department.

The Compliance Clearing Account is an interest-bearing bank account where tax payments from taxpayer audits are temporarily held. The department holds these payments in this account pending final audit review. Depending on the results of the audit review, the department transfers the tax payment to the appropriate state and local funds or refunds to the taxpayer.

- 3) Motor Vehicle Clearing Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Motor Vehicle Clearing Account and actual custody of account resources ultimately rests with the department.

The Motor Vehicle Clearing Account is an interest-bearing bank account that receives currently unidentifiable collections from motor vehicle fee and branch offices for various taxes and fees. When these receipts are identified they are transferred to various state and local funds.

- 4) Motor Vehicle Protest Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Motor Vehicle Protest Account and actual custody of account resources ultimately rests with the department.

The Motor Vehicle Protest Account, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. Protest proceeds are deposited into an interest-bearing bank account.

Protested motor vehicle sales and use taxes and the related earned interest, are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions, based upon decisions reached by the department, the Administrative Hearing Commission, or various courts.

- 5) Protested Sales Tax General Revenue Account and Protested Sales Tax Miscellaneous Account: The Department of Revenue has been charged with the responsibility of administering transactions in the protested sales tax accounts.

The protested sales tax accounts, as authorized by Section 144.700, RSMo, receives sales taxes paid under protest. The three percent General Revenue portion of the state sales taxes paid under protest is transferred to the state's General Revenue Fund-State, which is in the custody of the State Treasurer. All other state and local taxes paid under protest are deposited into an interest-bearing bank account, which is in the custody of the Department of Revenue. Protested sales taxes and the related earned interest, are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions, based upon decisions reached by the department, the Administrative Hearing Commission, or various courts.

- 6) Sales Tax Bond Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Sales Tax Bond Account.

The Sales Tax Bond Account, as authorized by Section 144.087, RSMo, receives cash bonds protested by taxpayers. All bond collections are deposited into the General Revenue Fund-State, which is in the custody of the State Treasurer. Cash bonds and related interest at the rate of five and one-fourth percent are refunded to the taxpayer after two years if they are determined to have satisfactory tax compliance and if their bond was posted before January 1, 1984. If the bond was posted on or after January 1, 1984, the Attorney General has ruled that no interest should be refunded. In the event of uncollectible sales tax liabilities, the bonds and related interest, if any, are forfeited to the Department of Revenue, which subsequently distributes the monies to the state and the appropriate political subdivisions.

- 7) Sales Tax Electronic Filing Holding Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Sales Tax Electronic Filing Holding Account and actual custody of account resources ultimately rests with the department.

The Sales Tax Electronic Filing Holding Account receives collections from Web/Internet based sales and use tax filings. Deposits are deposited in an interest-bearing bank account. These receipts are paid through ACH debit transactions initiated by the taxpayer through a department approved service provider. The department transfers the collections to the appropriate state and local funds after processing the corresponding sales tax returns.

- 8) St. Louis Special Escrow Account: The St. Louis Special Escrow Account is an interest-bearing bank account where the department has escrowed funds to cover claims for refund of a three-eighths percent sales tax levied by the City of St. Louis.

The Missouri Supreme Court [ACI Plastics, Inc. vs. City of St. Louis, Citation No. 724S.W.2d513 (Mo. Banc 1987)] ruled the additional three-eighths percent sales tax was not legally levied during the period July 1, 1984 through March 17, 1987.

The amount was withheld from monthly distributions to the City of St. Louis during the year ended June 30, 1990, and placed in this account under the custody of the Director of Revenue pending resolution. The department has determined that this account will be closed after a six month period of inactivity.

- 9) Suspense Holding (Sales Tax) Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Suspense Holding Account and actual custody of the account resources ultimately rests with the department.

The Suspense Holding Account is an interest-bearing bank account where unidentified sales and use tax receipts are temporarily deposited when they are unable to be posted to the automated Missouri Integrated Tax System (MITS). When these receipts become identifiable, they are posted to MITS and are then transferred out of the Suspense Holding Account into the appropriate sales tax funds.

D. Cash and Investments

The balances of the Protested Sales Tax-General Revenue Account and Sales Tax Bond Account are pooled with other state funds and invested by the state treasurer.

Cash and investments consist of the following:

		June 30,	
		2004	2003
Held by the state treasurer	\$	45,393,684	38,288,585
Held by the department		183,326,831	174,376,756
Total	\$	228,720,515	212,665,341

For reporting purposes, cash and investments include bank accounts and all short-term investments such as repurchase agreements and federal agency securities. These are stated at cost, which approximates market. Cash resources are combined to form a pool for investment purposes. Investments are managed by the department's investing agent in accordance with an agreement entered into in September 2002. Interest income earned as a result of pooling is distributed to the appropriate accounts based on each account's equity in the pooled investments.

Department of Revenue Administrative Rule 12 CSR 10-43.020 authorizes the department to invest in the following instruments: U.S. Treasury Bills, Time Deposits, Repurchase Agreements, Federal National Mortgage Association Securities, Student Loan Marketing Association Securities, Federal Home Loan Bank Securities and Federal Home Loan Mortgage Corporation Securities and Federal Farm Credit System Securities.

Deposits

At June 30, 2004 and 2003, all deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000; the balance is secured by collateral pledged to the department and held by the department's agent in the department's name.

To protect the safety of state deposits, Sections 30.270 and 110.020, RSMo, require depositories to pledge collateral securities to secure deposits not insured by the FDIC.

Investments

The agency's investments are composed of the following:

	June 30,				
	2004		2003		
Investment Type	Fair Value	Maturity	Fair Value	Maturity	Credit Rating
Investments:	\$				
Repurchase Agreements					
FNMA	0		24,884,922	July 1, 2003	Aaa
FHLB	0		24,084,920	July 1, 2003	Aaa
FHLMC	0		72,242,638	July 1, 2003	Aaa
USTN	91,303,785	July 1, 2004	0		
USTBill	46,867,802	July 1, 2004	0		
Total Repurchase Agreements	138,171,587		121,212,480		
Term Securities					
FNMA	0		7,862,650	July 1, 2003	Aaa
FNMA	9,975,450	November 9, 2004	7,848,508	September 10, 2003	Aaa
FHLB	17,259,964	July 6, 2004	19,656,624	July 1, 2003	Aaa
FHLMC	6,021,589	July 13, 2004	3,921,897	August 18, 2003	Aaa
FHLMC	8,015,029	August 17, 2004	7,848,508	September 11, 2003	Aaa
Total Term Securities	41,272,032		47,138,187		
Total Department of Revenue Investments	\$ 179,443,619		168,350,667		

At June 30, 2004, the department's investments were allocated 50 percent in US Treasury Notes, 26 percent in US Treasury Bills, 10 percent in FHLB, 8 percent in FHLMC, and 6 percent in FNMA securities. At June 30, 2003, the department's investments were allocated 50 percent in FHLMC, 26 percent in FHLB, 24 percent in FNMA securities. These investments are allocated based on the department's investments as a whole.

Fair value information was provided by the department's depository bank.

These investments were held by the department's agent in the department's name. All investments in repurchase agreements and agency securities are 100 percent secured by the underlying Federal Government Securities. The investing agent guarantees no loss of principal or interest to the department.

2. Transfers-In

- A. Local Sales Tax Trust Fund and Local Option Use Tax Trust Fund: These amounts represent local sales tax and local option use tax collected by the Division of Motor Vehicle and Drivers Licensing central office and local branch and fee offices. The collections are subsequently transferred to the Local Sales Tax Clearing Account and the Local Option Use Tax Clearing Account. These amounts are included in the monthly distributions to the local taxing authorities.
- B. Local Fuel Tax Trust Fund: These amounts represent the cities' and counties' portion of taxes and fees collected and transferred in by the Highway Reciprocity Commission, and motor fuel tax collections transferred in from the state's Motor Fuel Tax Fund. These transfers are subsequently distributed to cities and counties.

3. Refunds of Overpayment of Taxes

Refund amounts of overpayment of various state and local sales taxes, for the fiscal year ending June 30, 2004 and 2003, are listed below. These refunds were paid from refund appropriations maintained by the Division of Administration of the Department of Revenue. These refunds are not reflected in the schedules and do not necessarily relate to the receipts in the years issued.

	Amount of Refunds Year Ended June 30,	
	2004	2003
Sales and use tax	\$ 60,122,194	61,007,087
Motor vehicle sales and use tax	4,807,530	4,607,238
Highway use tax	970,054	868,898

4. Amnesty Program Collections

The Department of Revenue, as authorized by Section 136.320, RSMo, administered a tax amnesty program from August 1, 2003 to October 31, 2003, and from August 1, 2002 through October 31, 2002. The amnesty program applied to state tax liabilities. Fiscal year 2004 amnesty tax collections, were deposited into their normal funds. Fiscal year 2003 amnesty tax collections, normally required by statute to be deposited into the General Revenue Fund and the School District Trust Fund, were instead deposited into the Schools of the Future Fund. Amnesty tax collections of local taxes, were deposited into their normal funds.

The schedules below details amnesty program sales and use tax collections by fund:

Year Ended June 30, 2004

Tax Type	General Revenue Fund	Conservation Commission Fund	Parks Sales Tax Trust Fund	School District Trust Fund	Soil & Water Sales Tax Trust Fund	State Highway Fund	State Road Fund	State Transportation Fund	Local Fund	Total Sales & Use Tax Amnesty Collections
Highway Use Tax	\$ 0	1,942	777	0	777	46,615	11,654	0	3,884	65,649
Marine/ATV Sales Tax	12,987	541	216	4,329	216	0	0	0	0	18,289
Motor Vehicle Sales Tax	269,805	22,484	8,994	89,935	8,994	0	266,208	3,597	89,935	759,952
State Sales & Use Tax	12,416,993	524,991	209,838	4,183,152	209,838	0	0	0	6,439,840	23,984,652

Year Ended June 30, 2003

	Deposits into Schools of the Future Fund			Deposits into other funds of local taxes & constitutionally mandated taxes							
	Fund usually deposited to:		Total								
	General	School District	deposits to	Conservation	Parks	Soil &	State	State	State Trans-	Local	
Tax Type	Revenue	Trust	Schools of	Commission	Sales Tax	Water	Highway	Road	portation	Fund	Total
	Fund		the Future	Fund	Trust Fund	Sales Tax	Fund	Fund	Fund	Fund	
Highway Use Tax	\$ 0	0	0	2,451	980	980	58,821	14,705	0	4,902	82,839
Marine/ATV Sales Tax	24,839	8,280	33,119	1,035	414	414	0	0	0	0	34,982
Motor Vehicle Sales Tax	392,823	130,941	523,764	32,735	13,094	13,094	0	387,585	5,238	130,941	1,106,451
State Sales & Use Tax	11,707,613	3,917,271	15,624,884	494,343	196,087	196,087	0	0	0	5,693,197	22,204,598

5. Subsequent Event - Amendment 3 - Redirection of Motor Fuel and Motor Vehicle Sales Taxes

On November 2, 2004, Missouri voters approved initiative petition 2004-016 (Amendment 3), which amended the Missouri Constitution to require that all revenues from the existing motor vehicle fuel tax (less collection costs) be used only for state and local highways, roads and bridges. The amendment further provides that vehicle taxes and fees paid by highway users will be used for constructing and maintaining the state highway system (less collection costs, refunds and highway patrol law enforcement costs), except that up to half of such motor vehicle sales taxes, phased in over four years, will go into a state road bond fund to repay state highway bonds. Amendment 3 will become effective July 1, 2005.

The constitutional amendment has zero net impact to state taxpayers. The amendment will increase the funding for the Department of Transportation, to be used for transportation purposes only and limits the use of highway user fees revenues by other state agencies. The Office of Administration, Division of Budget and Planning estimates a loss of revenue and additional expenditures totaling approximately \$187 million to the General Revenue Fund – State, and an increase of revenue of approximately \$141.4 million, \$43.8 million, and \$1.8 million to the State Road Bond Fund, State Road Fund, and State Transportation Fund, respectively, for the fiscal year ended June 30, 2009 (the final year of the phase in period). The indirect fiscal impact on state and local governments, if any, is unknown.

Notes to the Supplementary Data:

6. Local Funds

Distributions to political subdivisions on Exhibit B-1 and Exhibit B-2 reconcile to distributions on Schedule 1-A and 1-B as follows:

		Year Ended June 30,	
		2004	2003
Distributions to political subdivisions	\$		
per Exhibit B		2,080,049,186	1,979,577,078
Less: Local Fuel Tax Trust Fund			
distributions		265,449,339	255,190,913
Distributions per Schedule 1	\$	<u>1,814,599,847</u>	<u>1,724,386,165</u>

7. Local Sales Tax Trust Funds

The following funds comprise Local Sales Tax Trust Fund distributions to political subdivisions presented on Exhibits B-1 and B-2.

- 1) City Sales Tax Trust Fund: This local fund, as authorized by Section 94.550, RSMo, receives collections generated from city sales taxes and subsequently distributes the taxes and interest to the cities.
- 2) City Alternate Sales Tax Trust Fund: This local fund, as authorized by Chapters 92, 162, 321, and 644, RSMo, receives collections generated from an additional City of St. Louis sales tax, and subsequently distributes the taxes and interest to the City of St. Louis. The collections and subsequent distributions of the city capital improvements sales tax, as authorized by Section 94.577, RSMo, are also accounted for in this fund.
- 3) Public Mass Transportation Sales Tax Trust Fund: This local fund, as authorized by Sections 92.410, 92.625 and 94.725, RSMo, receives collections generated from public mass transportation sales taxes and subsequently distributes the taxes and interest to the public mass transportation systems.
- 4) County Sales Tax Trust Fund: This local fund, as authorized by Section 67.525, RSMo, receives the collections generated from county sales taxes and subsequently distributes the taxes and interest to the counties.
- 5) County Alternate Sales Tax Trust Fund: This local fund, as authorized by Chapters 67, 190, and 644, RSMo, receives collections generated by various types of local sales taxes. The taxes and interest are subsequently distributed to the counties.
- 6) St. Louis County Sales Tax Trust Fund: This local fund, as authorized by Chapters 66 and 94, RSMo, receives collections generated from St. Louis County sales taxes and subsequently distributes the taxes and interest to St. Louis County to be distributed by St. Louis County to the appropriate cities within the county.
- 7) District Sales Tax Trust Fund: This local fund, as authorized by Section 321.246 and 321.552, RSMo, receives collections generated from fire protection districts and ambulance districts sales taxes, respectively. Net taxes and interest are subsequently distributed to the districts.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Findings

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the financial statements of the various funds of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection as of and for the two years ended June 30, 2004, and have issued our report thereon dated November 12, 2004.

During our audit, we identified certain management practices which we believe could be improved. Our audit was not designed to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following Management Advisory Report should not be considered all-inclusive of areas needing improvement.

1. Sales and Use Tax Exemptions
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The Department of Revenue (DOR) does not track information regarding all sales and use tax exemptions and, as a result, cannot determine the effects on state revenue related to each of the exemptions.

According to DOR records, there are 117 sales and use tax exemptions provided by state law. Exemptions have been passed by the legislature for a multitude of reasons, from a reduction of sales tax on food sales by three percent, (Section 144.014, RSMo 2000) to an exemption for materials purchased by a contractor to be used in fulfilling a construction, repair, or remodeling contract with an exempt entity (Section 144.030.2(36), RSMo 2000). Other sales tax exemptions include animals or poultry used for breeding or feeding purposes (Section 144.030.2(7), RSMo 2000), sales made to individuals paying with Women, Infants, and Children Program federal government coupons or vouchers (Section 144.038, RSMo 2000), and sales of insulin (Section 144.030.2(18), RSMo 2000).

Sales and use tax returns are remitted monthly, quarterly, or annually to the DOR. The information on the return is then entered into the Missouri Integrated Tax System (MITS). The returns include gross sales receipts, adjustments to gross sales receipts, and taxable sales. The adjustment amounts include, but are not limited to, exempt sales for the period of the sales tax return (file period), correction of errors from previous file periods, etc. DOR records indicate adjustments to gross sales receipts totaled approximately \$120 billion and \$110 billion in fiscal years 2004 and 2003, respectively. Detailed information of what is included in the adjustments total is not required to be provided. In addition, according to DOR personnel, only taxable sales are reported on some sales and use returns and gross sales receipt or adjustment amounts are not included.

Because exemption information is not reported and tracked for most exemptions, the cost in terms of reduced state sales and use tax revenue for each exemption cannot be determined. The DOR does require the sale of batteries, textbooks, and food to be reported as separate line items on sales tax returns. As a result, this allows the DOR to determine the taxable sales related to each of these exemptions.

This concern was noted in the prior report. The DOR agreed that tracking exemptions is a laudable goal; however, disagreed with the recommendation stating the cost of implementation would outweigh the benefit derived and would substantially increase the complexity of the forms and the burden on those who complete and file them. However, since adjustments are already reported, sales related to various exemptions and other adjustments should currently be tracked.

Failure to determine the fiscal impact of various sales and use tax exemptions on state revenues reduces the general assembly's ability to make informed decisions regarding the propriety of current and possible future exemptions. A method of reporting, which would provide reliable additional information for various sales and use tax exemptions, should be developed to accumulate the information that should already be available. Such information should be reported to the general assembly annually.

WE AGAIN RECOMMEND the Department of Revenue develop a comprehensive system to compile and maintain exemption information so that the reductions of state revenue related to each exemption can be determined.

AUDITEE'S RESPONSE

Department management continues to agree that tracking exemptions is a laudable goal, but disagrees that taxpayers should be required to report exempt sales by exemption type on sales tax returns. The recommendation increases the burden of reporting on taxpayers and is contrary to Article III, Section 318, of the Streamlined Sales and Use Tax Agreement (Agreement), which requires simplified returns. The Agreement was adopted by implementing states, of which Missouri is one, on November 12, 2002. Following adoption, each state is to amend its existing laws, regulations, and policies to conform to/with the Agreement.

Once Missouri comes into substantial conformity with the Agreement, Department of Revenue management will require filers to submit a report of consolidated exempt sales by exemption type in accordance with the Agreement. An anticipated implementation date cannot be provided due to legislation being required to put the state into conformity with the Agreement. The department has drafted legislation, and it has been introduced the past two legislative sessions, but no action has been taken.

2. Sales and Use Tax Refunds

- A. State law does not require vendors to return sales and use tax refunds and related interest to the original purchaser when applicable, resulting in a windfall for the

vendor. Vendors collect sales and use taxes from their customers and remit the taxes to the DOR. Section 144.190, RSMo 2000, authorizes the DOR to issue sales and use tax refunds due to an overpaid return, an amended return, or an audited return. During fiscal years 2004 and 2003, the DOR disbursed sales and use tax refunds, including interest, of approximately \$60 million and \$61 million, respectively. In addition to refunds, an undetermined amount of credits were applied to under payments of taxes. It should be noted that for some refunds the vendor is the original purchaser and some refunds are the result of taxpayer errors, quarter-monthly filer estimates, or other circumstances in which sales and use taxes were not collected from a purchaser, and as a result, should be retained by the vendor.

House Bill 600 (HB 600) was passed in the 2003 legislative session which provides in part, "...if a person legally obligated to remit the tax levied pursuant to sections 144.010 to 144.525 has received a refund of such taxes for a specific issue and submits a subsequent claim for refund of such taxes on the same issue for a tax period beginning on or after the date the original refund check issued to such person, no refund shall be allowed...". HB 600 further provides situations in which this section shall not apply and a refund shall be allowed. However, HB 600 does not provide that refunds must be returned to the original purchaser.

We addressed this issue in previous reports and the DOR agreed with the recommendation to support legislation that would require sales and use tax refunds and related interest to be returned to the original purchaser; however, such legislation has not been successful.

- B. The General Revenue Fund-State (GRF-S) does not receive reimbursement from local funds for their proportionate share of interest paid on refunds of sales and use taxes. Based upon the percentage of distributions to state and local funds (exclusive of GRF-S) to total distributions to local funds, interest payments of approximately \$2.9 and \$3 million should have been allocated to local funds during the years ended June 30, 2004 and 2003, respectively, and is due to the GRF-S from local funds. The DOR began reimbursing the GRF-S from other state funds for the proportionate share of interest paid on sales and use tax refunds during June 2003.

Sales and use tax refunds are issued to each taxpayer from the GRF-S. To reimburse the GRF-S, adjustments are automatically made by the MITS for the principal amount of the refunds due from local funds. However, adjustments are not automatically made to local funds for the interest paid on sales tax refunds. Interest and penalties received on the payment of delinquent taxes are distributed to the various state funds and local governments. We are not aware of any state law which addresses the allocation of interest received on delinquent payments or interest paid on refunds. In the absence of such a law, the DOR should allocate interest paid on refunds and interest received on delinquent payments in the same manner.

This issue has been addressed in previous reports. The DOR agreed with the recommendation, but noted they have been unable to develop any alternatives for recovering interest from local governments without the acquisition of a new tax system.

WE RECOMMEND the Department of Revenue continue to:

- A. Support legislation that would require sales and use tax refunds and related interest to be returned to the original purchaser.
- B. Investigate methods of reimbursing the GRF-S for local funds' proportionate share of interest paid on sales and use tax refunds.

AUDITEE'S RESPONSE

- A. *Department management agrees with the recommendation and will support introduced legislation to the extent it requires that purchasers entitled to refunds can be readily identified by affected businesses.*
- B. *Department management agrees with the recommendation. However, the current tax system cannot calculate and allocate interest to local funds. The department has been unable to develop any alternatives for recovering interest from the local governments short of the acquisition or development of a new tax system.*

Follow-Up on Prior Audit Findings

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by the Department of Revenue, Division of Taxation and Collection on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended June 30, 2002.

The prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the agency should consider implementing those recommendations.

1. Sales and Use Tax Exemptions

The Department of Revenue (DOR) did not track information regarding all sales and use tax exemptions and, as a result, could not determine the effects on state revenue related to each of the exemptions.

Recommendation:

The Department of Revenue develop a comprehensive system to compile and maintain exemption information so that the reductions of state revenue related to each exemption can be determined.

Status:

Not implemented. See MAR finding number 1.

2. Project Exemption Certificates

The DOR lacked procedures to monitor the issuance or use of project exemption certificates issued by tax-exempt entities.

- A. The DOR had not created a standard project exemption certificate form.
- B. Contractors were not required to maintain records detailing which materials were actually consumed in the project.

Recommendation:

The Department of Revenue develop procedures to monitor the issuance and use of project exemption certificates.

Status:

Not implemented. In the prior report, the DOR responded that monitoring the use of project exemption certificates through other means than audit is a desirable goal; however, the department indicated that they could see no practical way to accomplish this. If proper application of any sales and use tax exemption cannot be monitored, legislation should be pursued to abolish the exemption or modify the provisions of the exemption to allow for adequate monitoring. Although not repeated in the current MAR, our recommendation remains as stated above.

3. Sales and Use Tax Overpayments

The DOR had not determined the appropriate disposition of sales and use tax overpayments submitted by businesses that had closed their sales and use tax registration.

Recommendation:

The Department of Revenue determine the appropriate disposition of overpayments relating to file periods older than three years for closed businesses.

Status:

Implemented. The Department of Revenue has implemented a formal policy to annually write-off overpayments relating to file periods older than three years. The first write-off of overpayments occurred in February 2004.

4. Sales and Use Tax Refunds

- A. State law did not require vendors to return sales and use tax refunds and related interest to the original purchaser when applicable, resulting in a windfall for the vendor.
- B. The General Revenue Fund-State (GRF-S) did not receive reimbursement from other funds for their proportionate share of interest paid on refunds of sales and use taxes.

Recommendation:

The Department of Revenue:

- A. Support legislation that would require sales and use tax refunds and related interest to be returned to the original purchaser.
- B. Ensure the GRF-S is reimbursed for other funds' proportionate share of interest paid on sales and use tax refunds.

Status:

- A. Partially implemented. The DOR agreed with the recommendation and noted that several proposals had been introduced in the Missouri General Assembly; however, such legislation has not been successful. See MAR finding number 2.
- B. Partially implemented. The DOR has developed a system to reimburse the GRF-S for its proportionate share of interest paid on sales and use tax refunds for all state funds. However, the DOR has not determined an equitable method for allocating interest for local funds proportionate share of interest paid on refunds. See MAR finding number 2.

STATISTICAL SECTION

History, Organization, and
Statistical Information

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The Department of Revenue was created by Article IV, Section 12, of the 1945 Missouri Constitution. The department serves as the central collection agency for all state revenues. The Director is appointed by the Governor with the advice and consent of the Senate.

The Division of Taxation and Collection is responsible for the administration of Missouri's tax laws and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions. The division has six areas and one office.

Accounting Services

Accounting Services is responsible for cashiering and deposit of tax and fee collections, divisional accounting and financial statement preparation, document security enforcement, centralized filing systems, microfilming functions, Child Support Enforcement program administration, and division forms/publication orders.

Business Tax

Business Tax (BT) is responsible for the administration of sales/use, financial institutions, insurance premiums, franchise, county, motor fuel, cigarette and other tobacco products, corporate income and withholding taxes and fees. BT also distributes locally imposed sales and use taxes to local jurisdictions, administers the registration and issuance of business licenses to taxpayers, handles correspondence and taxpayer protests, processes amended returns, writes regulations and pursues noncompliant taxpayers through its Nexus programs.

Customer Assistance

Customer Assistance is responsible for answering individual income tax and property tax credit inquiries, contacting individuals and businesses who have unpaid tax liabilities, reimbursing prosecuting attorneys for collections made, submitting fee payments to the recorder of deeds for filing lien documents, conducting skip tracing to locate taxpayers and their assets, certifying files and records for the prosecuting attorneys, and assisting the prosecuting attorneys with account analysis to prosecute cases. Customer Assistance is also responsible for providing assistance to taxpayers in regional offices within Missouri. This assistance includes answering questions, registering taxpayers, issuing business licenses, participating in taxpayer training programs, making field visits to taxpayers who are delinquent in paying their taxes, and appearing in court on behalf of the Director on cases pursued by the prosecuting attorneys.

Field Audit, Instate and Outstate

Field Audit is responsible for conducting field audits of businesses required to pay taxes to the State of Missouri. The in-state operations perform central support functions and include eight offices. The out-state operations include offices in Chicago, Dallas, and New York.

Information Technology

Information Technology (IT) is responsible for the technical analysis, design, development and implementation of the division's data processing systems. IT provides quality assurance, program maintenance and technical support for electronic data processing communications, systems programming and data base administration.

Personal Tax

Personal Tax is responsible for administering individual income, partnership, fiduciary and estate taxes and property tax credits. Administrative functions include tax return receipt and extraction of incoming mail, tax return analysis, data entry, tax return error correction and discovery and collection of tax liabilities.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the areas described above. This includes preparation of legislative testimony, fiscal note preparation to include administrative impacts, preparation of the division's budget request, tax returns and forms design and electronic-commerce.

Stan Farmer currently serves as the Division Director.

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
ORGANIZATION CHART
JUNE 30, 2004

